

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE MS. JUSTICE J. UMA DEVI

TREVC No.2 of 2017

JUDGMENT: (*per Hon'ble Sri Justice V. Ramasubramanian*)

The State has come up with the present revision case under Section 22(1) of APGST Act, raising a question of law to the following effect:

“Whether the commodities which are not incorporated i.e., Aluminum scrap and by products in Final Eligibility Certificate eligible to avail Industrial Incentive or not?”

2. Heard Sri Shaik Jeelani Basha, learned special standing counsel for the Commercial Taxes.

3. The very same question has been answered against the Department by this court in TREVC No.90 of 2016 by judgment date 05.01.2017. Therefore, following the same this revision case is dismissed. There shall be no order as to costs. Pending miscellaneous applications, if any, in this case, shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 07.02.2017
BSS

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Date: 07.02.2017

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