

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON' BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.2951 of 2017

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

The petitioner has come up with the above writ petition challenging an order of revision of assessment passed under Section 32(2) of the Andhra Pradesh VAT Act, 2005.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. Sri Shaik Jeelani Basha, learned Special standing counsel for the department of Commercial Tax.

3. The issue as to whether the paddy purchased by the petitioner from un-registered dealers could be subjected to tax, even in respect of husk that happened to get removed after milling, is covered by the decision of this court in '*M/s KGF Cotton Pvt. Ltd. Vs, Assistant Commissioner (CT) & others.*¹'

4. Therefore, following the same, the writ petition is allowed. No order as to costs. Pending miscellaneous petitions, if any, in this writ petition shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 30.01.2017
BSS

¹ 81 VST 1

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