THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE M.S.K.JAISWAL

TAX REVISION CASE Nos. 93 AND 97 OF 2016

DATED 05TH JANUARY, 2017

T.Rev.C.No. 93 OF 2016

Between:

The State of Andhra Pradesh,
Rep. by its State Representative before
A.P. VAT Appellate Tribunal,
Meghana Towers, 4th Floor,
Opp: Gurudwara Bus Stop,
Visakhapatnam. … Petitioner

AND

M/s. Viswasanthi Educational Institutions (P) Limited,
Gandigunta, Vuyyuru,
Vijayawada, Krishna District. … Respondent

Counsel for the petitioner : Spl. S.C. for Commercial Taxes (A.P.)

Counsel for the respondent : --

THIS COURT MADE THE FOLLOWING

COMMON JUDGMENT: (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy*)

The issue whether the purchase of food items such as milk by the respondent for supplying the same in its hostels can be considered as business activity within the definition of "Business" under the Andhra Pradesh General Sales Tax Act, 1957 (for short, 'the Act'), was decided by the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam (for short, 'the Tribunal'), in favour of the respondent and against the revenue.

2. At the hearing, Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (A.P.), has not disputed that the said issue is covered by the judgment of this Court in ***Gowtham Residential Junior College, Vijayawada, and others Vs. Commercial Tax Officer, Benz Circle, Vijayawada, and others***[1] against the revenue and in favour of the assessee. Learned Special Standing Counsel further submitted that an appeal filed against the judgment in ***Gowtham Residential Junior College, Vijayawada*** (*supra*) is pending before the Supreme Court. Learned Special Standing Counsel has, however, not furnished the reference of the case stated to be pending before the Supreme Court. At any rate, it is not his submission that the Supreme Court has granted stay of the judgment in ***Gowtham Residential Junior College, Vijayawada*** (*supra*).

3. In the light of the above facts, we are not inclined to entertain these revision cases as the impugned order of the Tribunal was passed in terms of the ratio in ***Gowtham Residential Junior College, Vijayawada*** (*supra*) which is holding field as on the date.

4. For the aforementioned reasons, these revision cases are dismissed.

C.V.NAGARJUNA REDDY, J.

M.S.K.JAISWAL, J.

Date: 05-01-2017
JSK

[1] (2007) 45 APSTJ 49