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

AND

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

TAX REVISION CASE No.98 of 2016

06.01.2017

Between:

The State of Andhra Pradesh,
represented by the State Representative
before AP VAT Appellate Tribunal,
Visakhapatnam

..Petitioner

And

M/s.Viswasanthi Educational Institutions (P) Ltd.,
Vijayawada

..Respondent

Counsel for the petitioner: Mr.Shaik Jeelani Basha,
Special Standing Counsel for Commercial Taxes (AP)

Counsel for the respondent: --

The Court made the following:

JUDGMENT: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This Tax Revision Case arises out of the common order, dated 29.06.2016, in respect of T.A.No.166 of 2007 on the file of the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam.

2. The question arising in this revision case is whether the purchase of food items, such as milk, by a private educational institution for supplying to the students in the hostels can be considered as business activity within the definition of 'business' under the Andhra Pradesh General Sales Tax Act, 1957.

3. Mr.Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP) appearing for the petitioner, has fairly conceded that the above issue was raised in TREVC Nos.93 and 97 of 2016 and by a separate reasoned judgment, dated 05.01.2017, this Court has dismissed the said two revision cases.

4. Following the common judgment, dated 05.01.2017, in TREVC Nos. 93 and 97 of 2016, this Tax Revision Case is also dismissed with the direction that the reasons contained therein shall form part of this judgment.

C.V.NAGARJUNA REDDY, J

M.S.K.JAISWAL, J

06th January, 2017
GHN