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

T.R.E.V.C.Nos. 92 and 95 of 2016

COMMON ORDER: ***(Per VRS,J)***

The State of Andhra Pradesh has come up with the present tax revision cases under Section 22 (1) of the APGST Act, challenging an order of the A. P. Value Added Tax Appellate Tribunal holding the sales in question to be inter-State sales.

2. Heard Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP), appearing for the petitioner.

3. It is seen from the impugned order that the Tribunal merely followed a decision of this Court in the State of Andhra Pradesh Vs. Sree Akkamamba Textiles Limited, dated 08.08.2013, in T.R.C.No.37 of 2000. The said Company was also a sister-concern of the respondent-assessee. The Tribunal specifically found that the dealer discharged their burden by filing Form-F to show that the transactions are not inter-State sales, but stock transfers to selling depot agents. Therefore, there are no merits in the revision cases. Hence, both the tax revision cases are dismissed.

Consequently, miscellaneous petitions if any pending in the tax revision cases shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

19th January, 2017
cbs

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AND

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