THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

TAX REVISION CASE No. 81 of 2016

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

The State has come up with the present revision under Section 22(1) of the Andhra Pradesh General Sales Tax Act, 1957, challenging an order of the Andhra Pradesh Value Added Tax Appellate Tribunal.

2. Heard Mr. S. Suribabu, learned special standing counsel for Commercial Taxes (AP) appearing for the petitioner.

3. The only question that arose before the Tribunal was whether the cashew was purchased from Orissa and brought to Andhra Pradesh or whether it was purchased locally. The Tribunal pointed out that there were railway receipts to show the movement of goods from Orissa to Andhra Pradesh. The Tribunal chose to believe the version of the assessee and held that there was no ground for suspicion.

4. Thus, the decision of the Tribunal revolves around a question of fact. Hence, we find no question of law much less a substantial question of law to entertain the revision. Therefore, the Tax Revision Case is dismissed.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

27th January, 2017
cbs

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AND

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Tax Revision Case No.81 of 2016
(dismissed)

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