The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice Challa Kodanda Ram

Date: 31.10.2017

TREVC.No.62 of 2017

Between:

The State of A.P., reptd., by the State
Rep. by the State Representative
Before AP VAT Appellate Tribunal,
Commercial Taxes Complex,
Near Pinnacle Hospital,
Deendayalpuram, Chinnagadili Mandal
Visakhapatnam

..... **Petitioner**

and

M/s Vishnu Priya Cashew Mfg., Co.,
Palasa,
Srikakulam District.

.....Respondent

Counsel for the appellant: **Mr.Shaik Jeelani Basha,**
Spl.Standing Counsel for Commercial Taxes (AP)

The Court made the following:

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

This Tax Revision Case arises out of Order, dated 11.08.2016, in T.A.No.405 of 2007, on the file of the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam, (short 'the Tribunal'), whereby the said Tax Appeal filed by the respondent-assessee was allowed and the order of the Deputy Commissioner (Commercial Taxes), Vizianagaram Division, who revised the order of the Assessing Officer granting exemption from payment of sales tax on the import purchase of Cashew nuts by the respondent from the dealers in Odisha State was set aside.

At the hearing, Mr.Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh), submitted that a Division Bench of this Court by its Order, dated 27.01.2017, has dismissed TREVC.No.80 of 2016 arising out of an identical order of the Tribunal.

In the light of the afore-mentioned order, this Tax Revision Case is also liable to be dismissed and is, accordingly, dismissed.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Dt: 31st October 2017
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