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

AND

THE HON'BLE SRI JUSTICE D.V.S.S.SOMAYAJULU

TAX REVISION CASE No.48 of 2016

09.04.2018

Between:

M/s Sai Sales, Guntur

..Petitioner

and

The State of Andhra Pradesh,
represented by the State Representative before
the Sales Tax Appellate Tribunal, Visakhapatnam.

..Respondent

Counsel for the petitioner: Mr.Venkata Reddy Chittem

Counsel for the respondent: Mr.Shaik Jeelani Basha,
special standing counsel for Commercial Taxes (A.P.)

The Court made the following:

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

This Tax Revision Case is filed against order, dated 11.05.2015, in T.A.No.291 of 2010 on the file of the Sales Tax Appellate Tribunal, Visakhapatnam.

2. The issue raised in this revision is whether pre-deposit has to be computed only for the months falling subsequent to coming into force of the amendment by which the pre-deposit is made mandatory or for the whole assessment year.

3. In support of the Revenue's stand that pre-deposit shall be made for the whole assessment year even though the amendment came into force during the middle of the assessment year, the learned standing counsel for Commercial Taxes (A.P.) appearing for the respondent/Revenue has placed before the Court, the judgment of the Division Bench of this Court in **State of A.P. vs. Raasi Cements Limited**[1].

4. Mr.Venkata Reddy Chittem, learned counsel for the petitioner/assessee, did not dispute the submission of the learned standing counsel that the aforementioned issue is held in favour of the Revenue and against the assessee in **Raasi Cements Limited** (1 supra).

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[1] 21 AP STJ 168

5. In the light of the above, the Tax Revision Case is dismissed holding the aforementioned issue in favour of the Revenue. The petitioner is permitted to pay the differential deposit amount within a period of one month from today. On such payment, the Appellate Deputy Commissioner (Commercial Tax), Guntur shall adjudicate the petitioner's appeal on merits. Conversely, if the payment is not made within the aforementioned period, the appeal would automatically stand rejected.

6. As a sequel to dismissal of the Tax Revision Case, I.A.No.2 of 2016 (TREVC M.P.No.11 of 2016) filed by the petitioner for interim relief stands dismissed as infructuous.

C.V.NAGARJUNA REDDY, J

D.V.S.S.SOMAYAJULU, J

09th April, 2018
GHN