***IN THE HIGH COURT OF JUDICATURE AT HYDERABAD**
**FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH**

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

**<u>+ TAX REVISION CASE No.43 OF 2018</u>**

% Date:05.11.2018

Between:

# The State of Andhra Pradesh,
Rep. by the State Representative before
AP VAT Appellate Tribunal,
Visakhapatnam.

… Petitioner

v.

$ M/s.Chatnya Stone Crushers,
Vnkayalapadu, Guntur District.

.. Respondent

! For Petitioner : Special Standing Counsel

^ For Respondent : None

< Gist :

> Head Note :

? Cases Referred : Nil

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**HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN**

**AND**

**THE HON'BLE MS.JUSTICE J. UMA DEVI**

**TRANSFER REVISION CASE No.43 of 2018**

**ORDER:** ***(Per V. Ramasubramanian, J)***

The Revenue has come up with the above revision petition under Section 22 (1) of the Andhra Pradesh General Sales Tax Act, 1957 (for short 'APGST Act"), raising the following substantial questions of law:

> ""When the goods are liable to tax at the point of 'Last Sale' in the State, on mere proof of making sale of said goods to a register dealer in the State would qualifies the seller that he is other than last seller in the Sate and as such eligible to claim exemption" whether Hon'ble Tribunal is correct in come to a conclusion and decided the issue on the above count?"

3. Heard Mr. Shaik Jeelani Basha, learned Standing Counsel for the revision petitioner.

4. It is seen from the material papers that as against an order of assessment, dated 28.08.2002, determining the tax due at Rs.1,10,935/-, the Deputy Commissioner exercised a suo motu power of revision and assessed the tax due at Rs.3,59,918/-. On an appeal filed by the assessee, the A.P.V.A.T. Tribunal remanded the matter back to the Deputy Commissioner for examining the issue afresh. It is against the said order that this revision is filed.

4. On the question of law raised in this revision, no finality has reached. The A.P.V.A.T. Tribunal has only remanded the matter

back. Therefore, we do not see any merits in this revision. The question of law can be agitated before the concerned authority. Hence, the revision petition is dismissed.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

**V. RAMASUBRAMANIAN, J**

**J. UMA DEVI, J**

**November 05, 2018**

**KTL**