THE HON'BLE SRI JUSTICE T. VINOD KUMAR
AND
THE HON'BLE SRI JUSTICE PULLA KARTHIK
T.R.C. No. 95 of 2004

ORDER:(*per the Hon'ble Sri Justice T.Vinod Kumar)*

This Tax Revision Case is directed against the order of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad dt.23-12-2003 in Tribunal Appeal No.463 of 1999.

Petitioner herein is the respondent-State and the respondent herein is appellant in the above Appeal.

Heard Sri L.Venkateshwar Rao, learned Special Standing Counsel appearing for petitioner-State and Sri B.Srinivas, learned counsel for respondent.

Learned counsel for respondent submits that the issue raised in the present Tax Revision Case preferred by the State stands settled by order of this Court dt.29-11-2022 in T.R.C.No.165 of 2003, wherein this Court, having regard to the provisions as applicable at the relevant point of time, held that once the goods suffered tax under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the Act') and used in execution of works contract, the same would not be exigible to tax particularly having regard to the fact that the charging Section viz., Section 5-F of the Act subjecting the goods used in works contract has been introduced w.e.f. 01-04-1995.

It is further contended that since the Assessment Year involved in the year present Revision Case is being 1991-92 under the provisions of the Act, the said decision of this Court in T.R.C.No.165 of 2003 would apply in all force.

The above said proposition of law is not disputed by learned Special Standing Counsel appearing for the Revision petitioner.

In view of the findings recorded in T.R.C.No.165 of 2003 and for the reasons alike, no question of law arises for being considered by this Court in the present Tax Revision Case and thus the Tax Revision Case is without any merit.

Accordingly, this Tax Revision Case is dismissed. No order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

T. VINOD KUMAR, J

PULLA KARTHIK, J

Date : 05-12-2022.
Vsv