**THE HON'BLE SRI JUSTICE T. VINOD KUMAR**
**AND**
**THE HON'BLE SRI JUSTICE PULLA KARTHIK**

# TAX REVISION CASE No.263 OF 2003

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

Learned Counsel for the petitioner submits that the present revision has been preferred against the order of the Tribunal confirming the order of the Revisional Authority relating to cancellation of registration certificate as obtained by the petitioner under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the APGST Act, 1957').

2. Learned Counsel for the petitioner further submits that, since the APGST Act, 1957 has been repealed and in its place AP VAT Act, 2005 having been introduced, which also stands repealed with introduction of Central Goods and Services Act, 2017 (for short 'the GST Act, 2017') with effect from 01.07.2017, the issue raised in the present revision does not subsist for consideration by this Court any further and the question of law raised has become purely academic.

3. In view of the submission made and considering the fact that the Act under which the issue is raised stands repealed,

this Court do not wish to adjudicate on the question of law raised any further.

4. Accordingly, without expressing any view on the merits of the case, the Tax Revision Case is dismissed as infructuous. No costs.

5. As a sequel, the miscellaneous petitions, if any pending, shall stand closed.

**T. VINOD KUMAR, J**

**PULLA KARTHIK, J**

Date : 05.12.2022

MRKR

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