**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THURSDAY, THE TWENTY FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY THREE

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NAGESH BHEEMAPAKA**

TAX REVISION CASE NO: 26 OF 2022

Tax Revision Case under Section 34(1) R/w Rule 45 APVAT Act, 2005 against the Order dated 31/10/2019 passed in T.A.No.92/2014 on the file of the Telangana Value Added Tax Appellette Tribunal Hyderabad, preferred against the order dated 12-02-2014, passed in TIN. 28560184702, on the file of the Assistant Commissioner(CT), INT., Karimnagar Division, Karimnagar.

Between:

The State of Telangana, Rep.. by the State Representative before The Telangana VAT Appellate Tribunal, D. No. 5-4-404 to 408, Nampally, Telangana, Hyderabad.

...Petitioner/Respondent

AND

M/s. Maheshwara Enterprises, Cotton Ginning and General Merchants, 2-7-50, Jammikunta, Karirnnagar.

...Respondent/Appellant

Counsel for the Petitioner : M/s. B Sapna Reddy , Special Standing Counsel for Commercial Taxes

Counsel for the Respondent : ___

The Court made the following: Order

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NAGESH BHEEMAPAKA

T.R.E.V.C.No.26 OF 2022

ORDER: *(per Hon'ble Sri Justice* ***P.SAM KOSHY)***

Heard Ms.B. Sapna Reddy, learned counsel appearing for the Department.

2. With the consent of the learned counsel appearing for the petitioner-Department, this Tax Revision Case was heard at admission.

3. The present case is filed by the Department assailing the order, dated 31.10.2019 passed by the Telangana V.A.T. Appellate Tribunal, Hyderabad in T.A.No.92 of 2014.

4. *Vide* the impugned order, the Tribunal has partly allowed the appeal preferred by the assessee.

5. In the course of considering the submissions made by the learned counsel for the petitioner, we find that the Tribunal while deciding the appeal took note of the fact that identical issues have already been laid to rest by the High Court for the State of Andhra Pradesh & Telangana, in the case of ***K.G.F. Cotton (P) Limited, Bhainsa, Adilabad District & Others Vs.***

Assisstant Commissioner (CT) (LTU), Adilabad and others[1]. The said decision had further been subjected to challenge by the Department, before the Hon'ble Supreme Court, where the special leave petition challenging the decision of ***K.G.F. Cotton (P) Limited*** (supra 1) has been dismissed affirming the order of the High Court.

6. In view of the fact that the order under challenge is one which is passed purely relying upon the decision of the Division Bench of this High Court, in the case of ***K.G.F. Cotton (P) Limited*** (supra 1) and which in the due course of time has been affirmed by the Hon'ble Supreme Court, we do not find any substantial question of law made out by the Department while assailing the impugned order. The T.R.E.V.C. thus fails and is accordingly rejected. There shall be no order as to costs.

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

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60 APSTJ 135

Sd/-M.VIJAYA BHASKAR
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Telangana Value Added Tax Appellette Tribunal Hyderabad
2. The Assistant Commissioner(CT), INT., Karimnagar Division, Karimnagar.
3. One CC to M/s. B Sapna Reddy, Standing Counsel for Commercial Tax, [OPUC]
4. Two CD Copies

ADK CHR

HIGH COURT

DATED: 21/12/2023

ORDER

TREVC.No.26 of 2022

HIGH COURT FOR THE STATE OF TE
08 APR 2024
DESPATCHED

REJECTING THE TREVC
WITHOUT COSTS

6 CHR 15/3/24