

**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: 6 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.91/2014 on the file of the Telangana Value Added Tax Appellate Tribunal Hyderabad, preferred against the order dated 11-02-2014, 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. Maheswara Enterprises, 2-7-50, Jammikunta, Karimnagar, PIN 505122

**...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.6 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.91 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<sup>1</sup>.**

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.

60 APSTJ 135

Sd/-M.VIJAYA BHASKAR  
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Telangana Value Added Tax Appellate 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

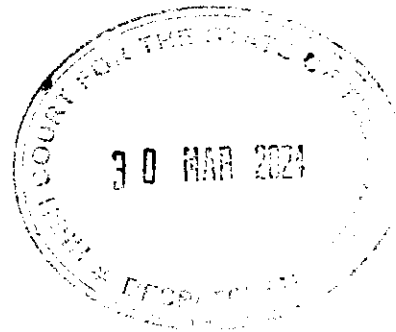
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**HIGH COURT**

**DATED: 21/12/2023**

**ORDER**

**TREVC.No.6 of 2022**



**REJECTING THE TREVC  
WITHOUT COSTS**

⑥

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L.B