IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

MONDAY, THE FOURTEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY THREE

PRESENT

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

TAX REVISION CASE No: 61 of 2005

Revision filed under Section 22(1) Read with Rule 10 of APGST Rules U/s APGST Act, aggrieved by the order dated 28-02-2005 in T.A.No.743 of 2004 on the file of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad, against the order dated 22-03-2004 in R.R.No.29/2003-2004 on file of the Deputy Commissioner (CT), Nizambad Division, Nizambad, preferred against the order dated 10-4-2002 in Assessment No. APGST/2000-2001 on the file of the Commercial Tax Officer, Siddipet.

Between:

The State of Andhra Pradesh, Represented by the State Representative before STAT., D.No.5-4-404 to 408, Nampally, Andhra Pradesh, Hyderabad.

...PETITIONER

AND

M/s. Siva Sai Industries, Mandapally Village, Karimnagar Road, Siddipet - 502103, Medak District.

...RESPONDENT

Counsel for the Petitioner: SRI S. SURIBABU, SPL SC FOR CT AP

Counsel for the Respondent: SRI E.S. KUMAR

The Court made the following: ORDER

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

TAX REVISON CASE No.61 of 2005

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

Heard learned Special Standing Counsel for Commercial Tax appearing for the petitioner in this revision case and Sri E.S.Kumar, learned counsel appearing for respondent.

2. The instant case has been filed assailing the order dated 28.02.2005 passed by the Sales Tax Appellate Tribunal in T.A.No.743 of 2004, whereby, the order dated 22.03.2004 passed by the Deputy Commissioner (CT), Nizamabad Division, Nizamabad was set aside.

3. Taking into consideration the submission put forth by the counsel for the petitioner and on perusing of the impugned order, we find that the Sale Tax Appellate Tribunal while passing the impugned order dated 28.02.2005 has duly considered all the grounds of contention put forth by the Department and after due consideration itself had the Tribunal allowed the Tribunal Appeal No.743 of 2004. The reasons assigned by the Tribunal deciding the matter are quite convincing and satisfactory. Moreover, the Tax liability arrived at by the authority below i.e. the Dy. Commissioner also is only Rs.74,140/-, which again is

too meager amount for the State to agitate seeking for quashment of the order of the Tribunal.

4. We do not find any merits in this case and the same is rejected. No order as to costs.

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

Sd/-B.S.CHIRANJEEVI
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Sales Tax Appellate Tribunal, Hyderabad. (with records, if any)
2. The Deputy Commissioner (CT), Nizambad Division, Nizambad.
3. The Commercial Tax Officer, Siddipet.
4. One CC to SRI S. SURIBABU, SPL SC FOR CT [OPUC]
5. One CC to SRI E.S. KUMAR, Advocate [OPUC]
6. Two CD Copies

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HIGH COURT

PSK,J & LNA,J

DATED:14/08/2023

ORDER

TRC.No.61 of 2005

THE TAX REVISION
CASE IS REJECTED

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25/9/23