HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

SATURDAY ,THE NINETEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY THREE

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

TAX REVISION CASE NO: 23 OF 2008

Tax revision under Section 22(1) read with Rule 10 of A.P.G.S.T. Rules under APGST Act aggrieved by the order dated 25.07.2007 passed in T.A.No.230 of 2000 on the file of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad against the order dated 19.08.1998 in Proceedings No. D6/1268/96 RR/69/96-97 on the file of the Deputy Commissioner (CT) Abids Division, Hyderabad preferred against the order dated 28.09.1994 in Assessment No.2136/1990-91 on the file of the Commercial Tax Officer, Barkatpura Circle, Hyderabad.

Between:

The State of Andhra Pradesh, rep. by the State Representative, before Sales Tax Appellate Tribunal, D.No.5-4-404 to 408, Nampally, Andhra Pradesh, Hyderabad.

...PETITIONER

AND

M/s. Rayalaseema Tin And Metal Containers, C/o.Sri D.Hari Kishan, Advocate and Tax Consultant R/o.1-7-170, Bakaram, Hyderabad.

...RESPONDENT

Counsel for the Petitioner : Sri K. RAJI REDDY, Special Standing counsel for Commercial Taxes (T.S.)

Counsel for the Respondent : None Appeared

The Court made the following: ORDER

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

T.R.E.V.C. No. 23 of 2008

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

Heard Sri K. Raji Reddy, learned Special Standing Counsel for Commercial Taxes representing the State and perused the record.

2. The instant case has been filed by the petitioner seeking to take the TRC on file and set-aside the order dated 25.07.2007 passed in T.A.No.230 of 2000 by the learned Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (for short, 'the Tribunal').

3. Taking into consideration the financial implications involved in the case which is just around Rs.60,000/-, we are of the opinion that it is not a fit case which requires to be adjudicated upon, more particularly, considering the fact that the matter is of the year 2008.

4. Accordingly, the Tax Revision Case stands disposed of at this juncture affirming the order passed by the Tribunal. However, the issue raised by the petitioner in the instant case would be left open to be adjudicated in an appropriate suitable case at a later stage.

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)
2. The Deputy Commissioner (CT), Abids Division, Hyderabad
3. The Commercial Tax Officer, Barkatpura Circle, Hyderabad.
4. Two CCs to Special Standing Counsel for Commercial Taxes, High Court for the State of Telangana, at Hyderabad. (OUT)
5. **Two CD Copies**

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HIGH COURT

DATED:19/08/2023

ORDER

TREVC.No.23 of 2008

DISPOSING OF THE

TAX REVISION CASE

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29/9/23