THE HON'BLE SRI JUSTICE T. VINOD KUMAR
AND
THE HON'BLE SMT. JUSTICE P. SREE SUDHA

TRC No.32 of 2004

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

This Tax Revision Case (TRC) at the behest of State is directed against the order of the Sales Tax Appellate Tribunal, Hyderabad dated 16.04.1999 in Tribunal Appeal (T.A) No.441 of 1998.

2. The present revision has been filed by the State being aggrieved by the order of the Tribunal holding that Air-time charge is not a sale of goods, but a service and there is no transfer of right to use goods, which would be amenable to tax under the provisions of APGST Act, 1957.

3. Heard learned Special Standing Counsel appearing on behalf of the petitioner/State and learned Counsel appearing on behalf of the respondent/assessee.

4. Learned Special Standing Counsel as well as the learned Counsel appearing on behalf of the respondent/assessee are *consensus ad idem* as to the issue raised in the present revision being covered by an authoritative pronouncement of the Supreme Court in **BSNL v. Union of India**[1]. Since the question of law raised in the the present revision stands covered by the decision of the Supreme Court

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[1] 145 STC 91

in **BSNL** case (supra), this Court is of the view no question of law as raised in the present revision arises for consideration by this Court.

5. Accordingly, this Tax Revision Case is without merit, and is dismissed. No costs.

As a sequel thereto, miscellaneous petitions, if any, pending in this writ petition stand closed.

T. VINOD KUMAR, J

P. SREE SUDHA, J

Date: 03.01.2023

MRKR

THE HON'BLE SRI JUSTICE T. VINOD KUMAR
AND
THE HON'BLE SMT. JUSTICE P. SREE SUDHA

TRC No.32 of 2004

Dated: 03.01.2023

MRKR