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

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE
PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

TAX REVISION CASE NO: 287 OF 2009

Tax Revision Case under Section 22(1) of the Andhra Pradesh General Sales Tax Act, 1957 to revise the order dated 03.08.2009 passed in T.A.No. 1675 of 2004 on the file of the Sales Tax Appellate Tribunal, ("Tribunal"), Hyderabad.

Between:

M/S.SAE [India] Limited, Ghanapur Station, Kazipet, Warangal District, presently Known as KEC International Ltd rep by its Dy General Manager [Commercial] Mr.J.Ganesh.

...PETITIONER

AND

State of Andhra Pradesh, rep by its state Representative, before Sales Tax Appellate Tribunal Nampally, Hyderabad.

...RESPONDENT

Counsel for the Petitioner: Sri Mr. Karthik Ramana Puttamreddy representing Sri. S Dwarakanath

Counsel for the Respondent: Sri T.Chaitanya Kiran, Assistant Government Pleader representing special Government Pleader for State Tax

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT Y)ERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSH'
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPA 'HI RAO

TAX REVISION CASE No.287 of 2009

Date: 31.12.2025

Between:
M/s.SAE (India) Limited,
Ghnapur Station, Kazipet,
Warangal District, presently known as KEC
International Ltd., rep.by Dy.General Manager,
Commercial.

. Petitioner

And

State of Andhra Pradesh
Rep.by its State Representative
Before Sales Tax Appellate Tribunal,
Nampally, Hyderabad.

.. Respondent

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr.Karthik Ramana Puttamreddy, learn d counsel representing Mr.S.Dwarakanath, learned counsel for th petitioner and Mr.T.Chaitanya Kiran, learned Assistant Governm nt Pleader representing learned Special Government Pleader for S te Tax, for the respondent and perused the record.

2. The present Tax Revision Case is preferred by th Assessee under Section 22(1) of the Andhra Pradesh General Sal s Tax Act,

1957 (for short" the APGST Act"). The challenge is to the order passed by the Sales Tax Appellate Tribunal ("Tribunal"), Hyderabad in T.A.No.1675 of 2004, dated 03.08.2009.

3. *Vide* the impugned order, learned Tribunal has dismissed the appeal preferred by the Assessee and in the process, the Tribunal has affirmed the order passed by the revisional authority i.e. the Deputy Commissioner (CT), Warangal Division, dated 20.05.2004.

4. At the outset, learned counsel for the petitioner-Assessee while assailing the order contended that the order passed by the revisional authority is as such barred by limitation prescribed under the APGST Act and ought to have been set aside/quashed by the Tribunal. It was also contended by learned counsel for the petitioner that the Tribunal had wrongly recorded the petitioner to have waived their ground of challenging the revisional authority's order on the aspect of jurisdiction and limitation. However, infact, no such contention was raised or made on behalf of the petitioner waiving the ground of jurisdiction and limitation. He contends that since the Tribunal does not have the power to review its own order, he had no other remedy except to raise the said ground in the instant Tax Revision Case. To further substantiate his argument,

he submits that the aspect of jurisdiction and limitation could be found very well in the written submissions that the petitioner had submitted before the Tribunal which itself would go to show that they were contesting the revisional authority's order on the ground of limitation as well and that the observations made by the Tribunal so far as waiving of submission made by the petitioner's side before the Tribunal of waiving the ground of limitation to be an erroneous one.

5. So far as the relevant dates are concerned, the Assessing Officer had passed the Assessment order on 31.03.2000 which was served upon the Assessee-petitioner on 23.05.2000 in terms of the period of limitation prescribed under Section 20(3) of the APGST Act. The limitation would start from 23.05.2000 and comes to an end on 22.05.2004. The revisional authority has passed the order showing the order to have been dated 20.05.2004. However, the authority who has signed the order has put the date beneath the order which on the bare perusal from the naked eyes by the Bench appears to be either 29.05.2004 or 23.05.2004 and either of the dates would be beyond the prescribed period of limitation. Moreover, the said order was infact served upon the petitioner on

an inordinately delayed as such on 16.09.2004. There does not seem to be any material available on record to show that the order infact was passed by the revisonal authority on 20.05.2004 itself, it was immediately dispatched also to the petitioner. The fact that there is no material available to show the signing of the revisonal authority on 20.05.2004 and dispatching of the order to the petitioner immediately this fact forces this Bench to draw an adverse inference of the order likely to be *ante* dated order with 20.05.2004 being annexed in the order only to show it to have been passed within the period of limitation.

6. This issue of limitation under similar circumstances came up for consideration before this very Bench itself recently in TREVC No.206 of 2009, dated 22.09.2025, wherein it is held as under:

> "Thus, the Tribunal was of the view that *prima facie* the process of serving the final assessment order on the respondent-assessee on 17.07.2000 appears to be an ante-dated order. Further, the inference drawn by the Tribunal is also based upon a decision rendered by the Hon'ble Supreme Court in the case of **State of Andhra Pradesh vs. M/s. Ramakishtaiah & Company**[1]. The relevant portion of the said order passed by the Hon'ble Supreme Court is reproduced as under, viz.,
>
> *"An assessment order passed in September, 1969, was sought to be revised by the Deputy Commissioner under Section*

[1] (1994) 93 S.T.C. 406

20(2) of the Andhra Pradesh General Sales Tax Act, 1957. He passed an order prejudicial to the assessee. The order was said to have been made on January 6, 1973, but it was served after the expiry of four years from the date of the assessment order, on the assessee on November 21, 1973, 10 ½ months later. There was no explanation by the Deputy Commissioner why the service of the order was so delayed. Held that, in the absence of any explanation whatsoever, the court must presume that the order was not made on the date it purported to have been made and that it could have been made after the expiry of the period of four years prescribed for passing such an order in revision. The order was bad."

6. At this juncture, it would also be relevant to take note of proviso to Section 24-A of the Act which prescribes limitation in respect of certain assessments or re-assessments, which again for ready reference is reproduced hereunder, viz.,

"<u>24-A Limitation in respect of certain assessments or re-assessments ordered</u> :

Notwithstanding anything in Sections 14 and 20 where an assessment, re-assessment, rectification in or revision of an assessment is made in respect of an assessee or any person, in pursuance or in consequence of or to give effect to any finding or direction contained in an order under Section 19, Section 20, Section 21, Section 22 or Section 23 or in an order of any court in a proceeding, otherwise than by way of appeal or revision under this Act, such assessment, re-assessment, rectification in or revision of an assessment shall be made within three years from the date of receipt of such order by the assessing or revising authority as the case may be. (Provided that such order of appeal or order of any court has been subjected to further appeal, either partially or wholly and if there are orders of stay prohibiting the authority concerned to pass consequential orders, the period of three years shall be extended to a further period during which such stay orders were in force. Provided further that if the subsequent appeal results in modification of such an order of appeal or order which is subjected to further appeals, either partially or wholly, the period of three years shall be computed from the date of receipt of subsequent orders of appeal but not from the date of receipt of the original orders of appeal or order which was subjected to further appeal.)

7. It appears that the petitioner-State has preferred the instant Revision laying emphasis on the contents of Section 14 of the Act wherein the period of limitation for assessment to tax is four years. However, the said Section 14 of the Act may not be acceptable for the simple reason that Section 24-A of the Act being a *non obstante* clause clearly holds that notwithstanding anything referred to in Sections 14 and 20 of the Act where an order of

re-assessment, rectification or revision is to be made, it has to be made within the prescribed period of three years."

7. The facts in the present case so far as the question of limitation is concerned being almost identical to the facts of this case, we are inclined to accept the view taken by this Bench in the aforesaid TREVC. As a consequence the two orders i.e. the order of learned Tribunal in TA.No.1675 of 2004, dated 03.08.2009 and the order dated 20.05.2004 passed by the Deputy Commissioner (CT) Warnagal, revisional authority's order, both deserves to be and accordingly set aside holding them to be barred by limitation.

8. Accordingly, the Tax Revision Case stands and allowed. No costs.

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

SD/- B. SATYAVATHI
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Chairman, Sales Tax Appellate Tribunal, Hyderabad.
2. The Deputy Commissioner (CT) Warangal Division, Warangal.
3. One CC to Sri. S Dwarakanath, Advocate [OPUC]
4. One CC to Special Government Pleader for State Tax (OUT)
5. Two CD Copies

PR/psl

HIGH COURT

DATED:31/12/2025

ORDER
TREVC.No.287 of 2009

ALLOWING THE TREVC

WITHOUT COSTS

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Kpr
27/1/26