IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY, THE SEVENTEENTH 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.166 of 2010

Tax revision filed under Section 22(1) read with Rule 10 of APGST Rules against the order dated 09.03.2006 passed in T.A.No.109/2006 on the file of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad preferred against the order dated 19.02.2005 passed in Asst. No.2017/1999-2000/APGST on the file of the Deputy Commissioner (CT) Charminar Division, Hyderabad.

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

...Petitioner.

AND

M/s. Masquati Dairy Products, (Regd. Partnership Concern) R/o. 22-4-470, Aliljah Kotla, Hyderabad.

...Respondent.

Counsel for the Petitioner: Sri T.Chaitanya Kiran (SPL SC FOR CT AP)

Counsel for the Respondent: Sri J.Krishna Dev.

The Court made the following: **ORDER**

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

Tax Revision Case No.166 of 2010

Date of Order : 17.12.2025

BETWEEN :

The State of Andhra Pradesh

...Petitioner

Vs.

M/s.Masquati Dairy Products

...Respondent

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

When the matter is taken up for hearing, learned counsel for the respondent had informed the Court that the issue raised in the present Tax Revision Case is squarely covered by the order passed by this Division Bench in Tax Revision Case (S.R.) No.361 of 2007, dated 12.02.2025.

2. This Court, having perused the record, is of the considered view that the issue raised in the present Tax Revision Case is squarely covered by the order passed by this Division Bench in Tax Revision Case (SR) No.361 of 2007, dated 12.02.2025. Therefore, following the

said order and for reasons alike, the instant Tax Revision Case also being devoid of merits, deserves to be and is accordingly dismissed. No costs.

3. As a sequel, miscellaneous applications pending if any, shall stand closed.

SD/- A.V.S. PRASAD
DEPUTY REGISTRAR

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SECTION OFFICER

To,

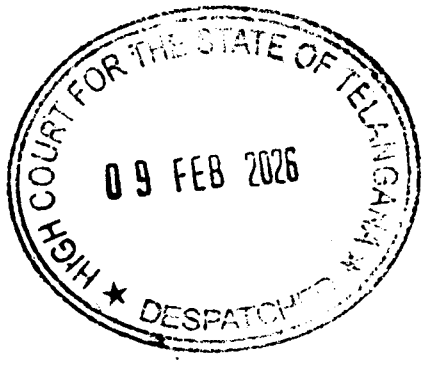
1. The Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad
2. The Deputy Commissioner (CT) Charminar Division, Hyderabad.
3. One CC to Sri T.Chaitanya Kiran, (SPL SC FOR CT AP) Advocate [OPUC]
4. One CC to Sri J.Krishna Dev, Advocate [OPUC]
5. Two CD Copies.

(Note: The Registry is directed to enclose copy of the order passed TRC (SR) No.361/2007 dated 12.02.2025.)

JCK/PSL

HIGH COURT

DATED:17/12/2025



ORDER

TREVC.No.166 of 2010

Dismissing the T.R.E.V.C. without costs.

7 copies
by
20/1/26

THE HON 'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA

I.A.No.2 of 2007
IN/AND
T.R.E.V.C.(Fil)No.361 OF 2007

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

The matter is taken up for consideration of I.A.No.2 of 2007. The instant petition has been filed seeking for condonation of delay of 213 days in filing the revision case.

2. Though we do not find strong and sufficient grounds made available explaining the delay of 213 days seeking condonation of the same.

3. Nonetheless, we find it difficult to reject the condone delay petition by the High Court in a petition that was filed in 2007 i.e., after around 18 years of the filing of the tax revision case, only for the reason of the long lapse on time from the institution, the petition is taken up for hearing today, we are inclined to allow I.A.No.2 of 2007. As a consequence, the delay of 213 days stands condoned.

4. Upon hearing the learned counsel for the State on admission, we find that the challenge in the instant revision case is to the order dated 09.03.2006, passed in T.A.No.114 of 2006 by the Sales Tax Appellate Tribunal (for short 'the tribunal').

5. The point of issue decided by the tribunal was whether the Ghee and Cream sold by the respondent/assessee is prepared from the surplus milk or not? and whether the Ghee and Cream are 'products' of milk or 'by-products' of milk or not? We find that the tribunal while deciding the matter in T.A.No.114 of 2006 has elaborately gone into the details and have based upon the Tribunal's own decision rendered in the case ***Chittoor District Cooperative Milk Producers' Union Limited V. State of Andhra Pradesh***[1], has allowed the appeal preferred by the petitioners and the order passed by the Deputy Commissioner CT dated 19.02.2005 was set aside.

6. After due consideration of the contentions put forth by the counsel for the petitioner and on perusal of the pleadings that are made available to us, we do not find any strong case made out by the petitioners to show that the impugned order is either erroneous in law or is factually incorrect. No materials have been shown either by way of Government Orders or by way of any of the Judicial Precedents to show that Ghee and Cream are not products of milk liable for exemption. Moreover, we find the order passed by the tribunal after due consideration of factual matrix of the case and we do not find any substantial question of law involved and therefore, the Tax Revision

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[1] 28 APSTJ p.116.

Case being devoid of merits and deserves to be and is accordingly rejected.

As a sequel, miscellaneous applications pending if any, shall stand closed.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

Date: 12.02.2025
AQS