IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

TAX REVISION CASE NO: 22 OF 2010

Petition under Section 22(1) of the Andhra Pradesh General Sales Tax Act, 1957, to revise the Order dated 03.08.2009 passed in TA No. 639 of 2005 on the file of the Sales Tax Appellate Tribunal, Andhra Pradesh, and Hyderabad.

Between:

M/S. Sagar Cements Limited, Mattampally (M) – 508204, Nalgonda District, rep., by its Chief General Manager (Finance), Mr.P.V.Reddy.

...PETITIONER/APPELLANT

AND

The State of Andhra Pradesh, Represented by its State Representative before the Sales Tax Appellate Tribunal, Nampally, Hyderabad.

...RESPONDENT/APPELLANT

Counsel for the Petitioner : Sri. Karthik Ramana Puttamreddy

Counsel for the Respondent : Mr. Swaroop Oorilla Special GP for State Tax

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 NARSING RAO NANDIKONDA

TREVC No.22 OF 2010

10.02.2026

Between:

M/s Sagar Cements Limited,
Mattampally (M)-508 204, Nalgonda District,
Rep. by its Chief General Manager (Finance),
Mr. P.V.Reddy

...Petitioner

A N D

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

...Respondent

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

The instant tax revision case filed under Section 22(1) of the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the Act') by the assessee is on the question whether the Tribunal holding that the use of brand name 'Sagar Shakthi' on the packing of cement tantamounts to selling under trade mark to attract levy Section 5AA of the Act.

2. The issue recently came up before this High Court in TREVC No.48 of 2010 and connected TREVC No.197 of 2010, decided on 30.01.2026, wherein a similar question was involved and where this

High Court has endorsed a view taken by the combined High Court for the State of Andhra Pradesh in the case of **M/s ADITYA MUSIC, HYDERABAD v. THE STATE OF ANDHRA PRADESH**[1] and have decided the matter in accordance with the question of law against the assesee and in favour of the revenue.

3. The question of law in the present case also, being similar, if not identical, we are of the considered opinion that the instant tax revision case also deserves to be decided in similar lines. Accordingly, the question of law stands answered against the assessee and in favour of the revenue.

4. The tax revision case is, accordingly, dismissed. There shall be no order as to costs.

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

SD/- K.SRINIVASA RAO
JOINT REGISTRAR

[1](2003)37 APSTJ 211

//TRUE COPY//

SECTION OFFICER

To,

1. The Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad. (With records)
2. One CC to Sri. Karthik Ramana Puttamreddy, Advocate [OPUC]
3. Two CCs to the Special GP for State Tax, High Court for the State of Telangana, at Hyderabad (OUT)
4. Two CD Copies

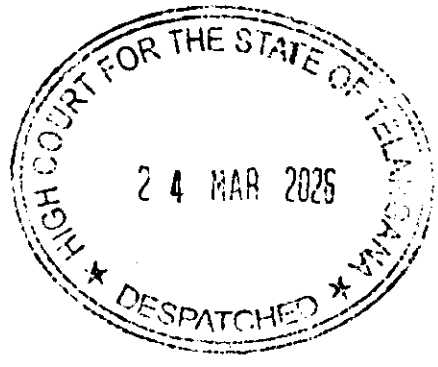
DL/PSL

HIGH COURT

10/02/2026

ORDER

TREVC.No.22 of 2010



DISMISSING THE TAX REVISION CASE

7
28/02/26