

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

**TUESDAY, THE TWENTY EIGHTH DAY OF OCTOBER
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: 112 OF 2009

Revision case is filed under Section 22(1) R/W Rule 40 of APGST Rules U/S APGST Act, against the orders passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad in T.A.No.522/2008, dated 07-11-2008 for the Assessment Year 2003-2004 (Entry Tax), served on 12-02-2009, against the orders passed by the Appellate Deputy Commissioner (CT), Punjagutta in Appeal No.P/233/2005-06 and P/234/2005-06, dated 22.10.2007, against the orders passed by the Commercial Tax Officer, Jubilee Hills Circle, Hyderabad in RC.No.Entry Tax/Clarion/2003-04, dated 15.02.2006.

Between:

THE SALES TAX APPELALTE TRIBUNAL, rep by the State Representative
before STAT O/o.D.No.5-4-404 to 408, Nampally, Andhra Pradesh,
Hyderabad.

...

PETITIONER

AND

M/S.CLARION POWER CORPORATION LIMITED, 141, Avenue#8, Road
No.2, Banjara Hills, Hyderabad - 500 034

...

RESPONDENT

Counsel for the Petitioner : SRI. SURIBABU S(SPL SC FOR CT AP)

Counsel for the Respondent : NONE APPEARED

The Court made the following: ORDER

HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

TAX REVISION CASE NO. 112 OF 2009

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

The present Tax Revision Case has been filed by the petitioner-State under Section 22 (1) read with Rule 40 of the APGST Rules challenging the order, dated 07.11.2008 in Tribunal Appeal No.522 of 2008, passed by the learned Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (for short, the Tribunal) whereby the Tribunal has set aside the order passed by Appellate Deputy Commissioner(CT), Punjagutta Division, Hyderabad, dated 22.10.2007, and remanded the matter to Appellate Deputy Commissioner (CT) Punjagutta Division, with a direction to verify the post operative expenses incurred by the appellant and settle the issue.

2. Heard Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the petitioner-State.

3. Having gone through the pleadings and upon hearing the contentions raised by learned counsel for the petitioner, what is

reflected from the impugned order is that the Tribunal has decided the matter strictly relying upon the judgment of the erstwhile High Court of Andhra Pradesh in the case of ***M/s.Sree Rayalaseema Alkalies & Allied Chemicals Limited., Hyderabad & others v. State of Andhra Pradesh***¹.

4. On a plain reading of the order by itself clearly indicates that the State has not disputed the aspect that the matter is not covered by the judgment of the jurisdictional High Court in the case of ***Rayalaseema***'s case (supra). The only contention was that the matter is pending before the Hon'ble Supreme Court where the State challenged the said order. However, there is no material made available on behalf of the petitioner to show that the matter is one which is not covered by judgment in ***Rayalaseema***'s case (supra) or any other subsequent judgment on the same issue.

5. In view of the said facts and circumstances, we do not find any strong case made out by the petitioner calling for interference in the impugned order, dated 07.11.2008, passed by the Tribunal in Tribunal Appeal No.522 of 2008.

¹ (2008) 13 VST 15

6. Accordingly, the Tax Revision Case is dismissed. There shall be no order as to costs.

Miscellaneous petitions, if any, pending in this revision case shall stand closed.

S/- R. KARTHIKEYAN
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad.
2. The Appellate Deputy Commissioner (CT), Punjagutta, Hyderabad.
3. The Commercial Tax Officer, Jubilee Hills Circle, Hyderabad
4. One CC to SRI. Swaroop Oorilla, (SPL SC FOR CT), High Court for the State of Telangana, Hyderabad. [OPUC]
5. Two CD Copies

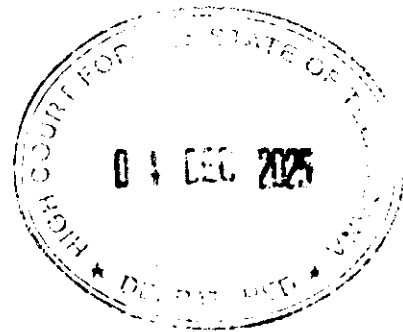
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HIGH COURT

DATED:28/10/2025

ORDER

TREVC.No.112 of 2009



DISMISSING THE TREVC

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kps
19/11/25