

**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: 61 OF 2010

Tax Revision case filed under Section 22(1) R/W Rule 10 of APGST Rules U/s APGST Act, against the order of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad in T.A.No.783 of 2006, dt.1.12.2008, against the order of the Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad in Appeal No.R/486/2003-2004, dt.18.6.2004, against the order passed by the Commercial Tax Officer, Hydernagar Circle, in Assmnt.No.-/2001-02/APGST/, dt.11.11.2003.

Between:

**THE STATE REP. BEFORE STAT, HYD., Rep. by the State Representative
Before STAT, D.No. 5-4-404 to 408 Nampally, Andhra Pradesh, Hyderabad.**

...

PETITIONER

AND

M/S. ASWINI HOMEIO AND AYURVEDIC, HYD., Products Ltd., hyderabad.

...

RESPONDENT

Counsel for the Petitioners : SRI. DANTU SRINIVAS(SPL SC FOR CT)

Counsel for the Respondent : NONE APPEARED

The Court made the following: ORDER

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

TAX REVISION CASE NO. 61 OF 2010

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

Heard Mr. Swaroop Oorilla, learned Special Standing Counsel for the State Tax for the petitioner. Perused the record

2. The challenge in this Tax Revision Case is to the order dated 01.12.2008 passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad in T.A.No.783 of 2006.

3. The point for consideration before this Court is as to whether the product of the respondent-organization viz., Homeo Hair Oil is a medicated product or not and whether the same would fall within the purview of Entry 37 of the Schedule I of the Act as a drug or whether it would go under Entry 36 as a cosmetic.

4. Perusal of the record would go to show that the Tribunal while deciding the said issue has relied on its own decision in **Heinz India Pvt. Limited, Secunderabad v. State of Andhra Pradesh** reported in 47 APSTJ P.1 at Page10 and held that Homeo Hair Oil is a drug and is taxable under Entry 37 of Schedule I to the Act and would not fall under Entry 36.

5. There has been no material to show that the view taken by the Tribunal to be incorrect. Moreover, we are also not inclined to

interfere with the order for the reason that the issue already stands decided by this High Court in a batch of tax revision cases of similar nature in TREVC Nos.155 of 2004 and batch, decided on 14.06.2024.

6. Given the aforesaid judicial precedents rendered in the recent past, we do not find any merits in the question of law raised by the State.

7. The Tax Revision Case, being devoid of merits, fails and is, accordingly, dismissed. There shall be no order as to costs.

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

SD/- N SRIHARI
DEPUTY REGISTRAR



//TRUE COPY//

SECTION OFFICER

To,

1. The Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad.
2. The Deputy Commissioner (CT), Hyderabad.
3. The Commercial Tax Officer, Hydernagar Circle, Hyderabad.
4. The Government Pleader, Taxes, High Court for the State of Telangana, Hyderabad.
5. One CC to SRI. DANTU SRINIVAS(SPL SC FOR CT) Advocate [OPUC]
6. Two CD Copies

ASR/PSL



HIGH COURT

DATED:28/10/2025

ORDER

TREVC.No.61 of 2010



DISPOSING OF THE TREVC

8
14/11/25
10.12