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C.A.No. 2137 OF 2001
ITEM No.102

Court No. 6

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.2137 OF 2001

STATE OF A.P.

Appellant (s)

VERSUS

M/S. BHAGYA LAKSHMI HATCHERIES PVT. LTD.

Respondent (s)

(With Office Report)

WITH

C.A. NO.2138/2001	(With Office Report)
C.A. NO.2406/2001	(With Office Report)
C.A. NO.2679/2001	(With Office Report)
C.A. NO.2678/2001	(With Office Report)
C.A. NO.2686/2001	(With Office Report)
C.A. NO.2609/2001	(With Office Report)
C.A. NO.3276/2001	(With Office Report)
C.A. NO.3277/2001	(With Office Report)
C.A. NO.3278/2001	(With Office Report)
C.A. NO.3479/2001	(With Office Report)
C.A. NO.3480/2001	(With Office Report)
C.A. NO.3400/2001	(With Office Report)
C.A. NO.3856/2001	(With Office Report)
C.A. NO.3698/2001	(With Office Report)
C.A. NO.3863/2001	(With Office Report)
C.A. NO.3865/2001	(With Office Report)
C.A. NO.3864/2001	(With Office Report)
C.A. NO.3866/2001	(With Office Report)
C.A. NO.3896/2001	(With Office Report)
C.A. No.3482/2001	(With Office Report)
C.A. No.3483/2001	(With Office Report)
C.A. No.4317/2001	(With Office Report)
C.A. No.752/2002	(With Office Report)

Date : 19/09/2002 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.B. SHAH
HON'BLE MR. JUSTICE D.M. DHARMADHIKARI

For Appellant (s) Mr. P.P. Rao, Sr. Adv.
Mr. Guntur Prabhakar, Adv.
Ms. T. Anamkia, Adv.

For Respondent (s) Mr. S. Ganesh, Sr. Adv.
Mr. Rustom B. Hathikhanawala, Adv.

UPON hearing counsel the Court made the following

O R D E R

.....L.....I.....T.....T.....T.....T.....T.....T.....T.....J.....R
.SP2

Heard the learned counsel for the parties for about
one & half hours.

The appeals are dismissed in terms of the signed
order.

.SP1

(A.S. Bisht)
Court Master

(Janki Bhatia)
Court Master

(Signed order is placed on file)

..L.....T.....T.....T.....T.....T.....T.....T.....T.....J
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2137 OF 2001@@
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STATE OF A.P.

APPELLANT(S)

:VERSUS:

M/S. BHAGYA LAKSHMI HATCHERIES PVT. LTD.

RESPONDENT(S)

WITH

C.A. NO.2138/2001, C.A. NO.2406/2001, C.A. NO.2679/2001,
C.A. NO.2678/2001 C.A. NO.2686/2001, C.A. NO.2609/2001,
C.A. NO.3276/2001, C.A. NO.3277/2001, C.A. NO.3278/2001,
C.A. NO.3479/2001, C.A. NO.3480/2001, C.A. NO.3400/2001,
C.A. NO.3856/2001, C.A. NO.3698/2001, C.A. NO.3863/2001,
C.A. NO.3865/2001, C.A. NO.3864/2001, C.A. NO.3866/2001,
C.A. NO.3896/2001, C.A. No.3482/2001, C.A. No.3483/2001,
C.A. No.4317/2001 and C.A. No.752/2002.

O R D E R@@
EEEEEEEEEE

..L.....I.....T.....T.....T.....T.....T.....T.....T.....J...R

.SP2

Heard the learned counsel for the parties.

We have gone through the reasoning recorded by the High Court dismissing the tax revision cases of the appellant-State. We have also considered the provisions of the Andhra Pradesh General Sales Tax Act and the Rules thereunder as well as the exemption notification. We broadly agree with the reasons recorded by the High Court. In our view, the impugned Judgment and order passed by the High Court does not call for any interference. Hence these appeals are dismissed. There shall be no order as to costs.

.SP1

.....J~
(M.B. SHAH)@@
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.....J
(D.M. DHARMADHIKARI)@@
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New Delhi;

September 19, 2002.