

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 1906-1908 OF 2004

STATE OF ANDHRA PRADESH

..APPELLANT(S)

VERSUS

M/S.DWARAKA PRASAD
RADHEY RAMALAL

..RESPONDENT(S)

O R D E R

1. In these appeals the appellant-State of Andhra Pradesh is challenging the correctness or otherwise of the judgment and order passed by the High Court of Judicature of Andhra Pradesh at Hyderabad in Tax Revision Case Nos.75, 78 and 97 of 2000, dated 09.07.2003, wherein the High Court, while dismissing the Revision Petitions filed by the State has affirmed the finding of fact arrived at by the Sales Tax Appellate Tribunal, Hyderabad (for short, "the Tribunal") in Appeal Nos.267, 268, 269 and 270 of 1994 dated 27.09.1999.

2. Heard learned counsel for the parties to the lis.

3. After going through the judgment(s) and order(s) passed by the High Court as well as the courts below, we are of the opinion that the Tribunal, which is the fact finding authority, has positively come to a conclusion that the transaction in question is inter-State sales and not intra-State sales and the appellant-herein has not produced any other documents to take a contrary view.

4. In that view of the matter, we do not find any good reason to interfere with the order passed by the High Court. Accordingly, the Civil Appeals stand dismissed.

Ordered accordingly.

.....J.
(H.L. DATTU)

.....J.
(DIPAK MISRA)

.....J.
(S.A. BOBDE)

NEW DELHI;
JANUARY 08, 2014
ITEM NO.102

COURT NO.3

SECTION IIIA

CIVIL APPEAL NO(s). 1906-1908 OF 2004

STATE OF A.P.

Appellant (s)

VERSUS

M/S. DWARAKA PRASAD RADHEY RAMALAL

Respondent(s)

(With office report)

Date: 08/01/2014 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE DIPAK MISRA
HON'BLE MR. JUSTICE S.A. BOBDE

For Appellant(s) Ms. C.K. Sucharita,Adv.

For Respondent(s) Mr. B.D. Sharma,Adv.

UPON hearing counsel the Court made the following
O R D E R

Civil Appeals stand dismissed, in terms of the signed order.

(G.V.Ramana)
Court Master
(signed order is placed on the file)

(Vinod Kulvi)
Asstt.Registrar