

THE HON'BLE SRI JUSTICE ASHUTOSH MOHUNTA
AND
THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

**TAX REVISION CASE Nos. 8 to 11 of 2014, 14 to 16 of 2014, 18 to
25 of 2014 and 32 to 39 of 2014**

COMMON ORDER: (*Per the Hon'ble Sri Justice Ashutosh Mohunta*)

As the issue involved in all these Revisions is one and the same, they are heard together and being disposed of by this common order.

The petitioner in all these matters is challenging the order passed by the Andhra Pradesh Sales Tax & VAT Appellate Tribunal, Hyderabad, in various appeals, vide which, the assessment orders passed against the respondents have been set aside.

Learned Special Standing Counsel for Commercial Tax submits that in similar matter, the Government has filed Special Leave Petition against the order in TREVC No.63 of 2013 passed by this Court on 11.07.2013 and the same is pending consideration before the Supreme Court.

As stated by the learned Counsel that the issue involved in these revision cases is covered by the decision in ***The State of Andhra Pradesh rep. by the State Representative before STAT, Hyderabad Vs. M/s Madhavi Industries, Karimnagar***^[1], which is reproduced as under :

"Having heard the learned Lawyer for the petitioner and having perused the impugned judgment and order, we are not inclined to interfere with the same at this stage, as it is

simply an order of remand for taking fresh decision by the lower authority. We direct the lower authority to decide the matter as early as possible, preferably within three months from the date of communication of this order.

*The revision is accordingly dismissed.
No order as to costs."*

As the aforesaid TREVC No.63 of 2013 was dismissed on 11.07.2013 being merely a remanded order, the present revision cases are also dismissed in terms thereof. However, as the State has already filed SLP against the order passed in similar matter i.e., in TREVC No.63 of 2013 before the Supreme Court, which is pending consideration, we are of the considered opinion that the petitioner, if so advised may file SLPs in the present revision cases also. No costs.

Miscellaneous Petitions pending, if any, shall stand closed.

JUSTICE ASHUTOSH MOHUNTA.

JUSTICE M. SATYANARAYANA MURTHY.

Date : 04.02.2014

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25 of 2014 and 32 to 39 of 2014**

Date : 31.01.2014

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[1] TREVC No.63 of 2013