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**(1995) 06 AP CK 0004**

**Andhra Pradesh High Court**

**Case No:** Special Appeal No's. 18, 19, 20, 21, 22, 23, 24 and 36 of 1995

Rajini Enterprises

APPELLANT

Vs

Commissioner of  
Commercial Taxes

RESPONDENT

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**Date of Decision:** June 28, 1995

**Citation:** (2003) 133 STC 262

**Hon'ble Judges:** Syed Shah Mohammed Quadri, J; G. Bikshapathy, J

**Bench:** Division Bench

**Advocate:** A.K. Jaiswal, for the Appellant;

**Final Decision:** Dismissed

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**Judgement**

1. The point raised in these eight appeals is whether the petitioners are entitled to the benefit of reduced rate of tax prescribed in entry 24(b) of the Act.

2. Though the assessing authority held that the petitioner is not entitled to the reduced rate of tax, the Appellate Deputy Commissioner accepted the plea of the petitioners and granted the benefit of rate specified in entry 24(b) of the First Schedule to the Andhra Pradesh General Sales Tax Act. In exercise of the power u/s 20 of the Act, the Commissioner revised the orders of the Appellate Deputy Commissioner.; Of the eight cases, four arise under the Andhra Pradesh General Sales Tax Act and four arise under the Central Sales Tax Act.

3. Inasmuch as the point raised in these cases is covered by a Division Bench of this Court to which one of us (Syed Shah Mohammed Quadri, J.) was a member, which held in T.R.C. No. 176 of 1987 on January 31, 1995, [State of Andhra Pradesh Vs. Jananti Oil Mills Private Ltd.](#), ) that the benefit of reduced rate of tax could be available only when the raw material was groundnut only but not otherwise and accordingly laid down that entry 24(b) could not be availed in cases of solvent groundnut oil extracted from the groundnut-cake.

4. We have to hold that there is no illegality in the orders impugned in these appeals. Accordingly, these appeals are dismissed.