(2014) 59 APSTJ 75

Andhra Pradesh High Court

Case No: TRC No. 123 of 2014

State of Andhra Pradesh		APPELLANT
	Vs	
Sai Sri Industries		RESPONDENT

Date of Decision: Aug. 4, 2014

Citation: (2014) 59 APSTJ 75

Hon'ble Judges: Ramesh Ranganathan, J; M. Satyanarayana Murthy, J

Bench: Division Bench

Advocate: Dantu Srinivas, Special Standing Counsel, Advocates for the Appellant

Judgement

@JUDGMENTTAG-ORDER

Ramesh Ranganathan, J.
This TREVC is preferred against the order passed by the Andhra Pradesh Sales Tax & VAT Appellate Tribunal, Hyderabad in T.A. No. 1 of 2014 dated 18.02.2014. By the order under revision the Tribunal, relying on an earlier judgment of this Court in TREVC No. 63 of 2013 dated 11.07.2013 allowed the appeal and remitted the matter back to the assessing authority. Sri D. Srinivas, learned Special Standing Counsel for Commercial Taxes, would submit that the department has filed a Special Leave Petition before the Supreme Court against the order passed by this Court in TREVC. No. 63 of 2013. The fact, however, remains that the order of this Court in TREVC No. 63 of 2013 dated 11.07.2013 is a precedent binding on a coordinate Bench of this Court. The mere fact that a Special Leave Petition is being filed before the Supreme Court would not require this Court to entertain a revision as the order of the Tribunal is based on an order passed by a coordinate Bench of this Court in TREVC No. 63 of 2013 dated 11.07.2013. We see no reason, therefore, to entertain this revision. The TREVC fails and is, accordingly, dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.