(1988) 02 AP CK 0003

In the Andhra Pradesh High Court

Case No : Tax Revision Petition No. 49 of 1984

Achutharama Bamboo Depot APPELLANT

Vs

State of Andhra Pradesh RESPONDENT

Date of Decision : 09-02-1988

Acts Referred:
Andhra Pradesh General Sales Tax Act, 1957 — Section 2(1)

Citation : (1989) 75 STC 380

Hon'ble Judges : Y.V. Anjaneyulu, J;G. Ramanujulu Naidu, J

Bench : Division Bench

Advocate : I. Venkatanarayana, for the Appellant; Government Pleader for Commercial Taxes and Panchayat Raj, for the Respondent

Judgement

Ramanujulu Naidu, J.—In this tax revision case, Sri I. Venkatanarayana, learned counsel appearing for the assessee, raises two questions. Firstly, it is urged that the Forest Department of Andhra Pradesh, having sold the bamboos in coupes to the assessee who in turn sold the same to the Andhra Pradesh Paper Mills, Rajahmundry is the first seller and is liable to pay the tax under item 75 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957. This contention is no longer open to debate as explanation V to the First Schedule was introduced by way of amendment rendering such sales by such contractors as first sales.

2. It is next contended by Sri Venkatanarayana that charges of transport incurred by the assessee and passed on to the Andhra Pradesh Paper Mills, Rajahmundry do not form part of the taxable turnover. This submission also is without substance as the definition of "turnover" contained in section 2(s) of the Act is wide enough to take within its ambit charges of transport incurred by the assessee.

3. The tax revision case is, therefore, without merit and it is accordingly dismissed. No costs. Government Pleader''s fee Rs. 150.

4. Petitions dismissed.