(1994) 10 AP CK 0031

In the Andhra Pradesh High Court

Case No : Tax Revision Case No''s. 68 and 71 of 1994

Dayal Textiles Limited APPELLANT

Vs

State of Andhra Pradesh RESPONDENT

Date of Decision : 24-10-1994

Acts Referred:
Andhra Pradesh General Sales Tax Act, 1957 — Section 22(1)

Citation : (1995) 97 STC 240

Hon'ble Judges : S.S. Mohammed Quadri, J;N.Y. Hanumanthappa, J

Bench : Division Bench

Judgement

Syed Shah Mohammed Quadri, J.—Both the tax revision cases can be disposed of by a common order as they arise out of the common order dated July 2, 1993 passed by the Sales Tax Appellate Tribunal, A.P., Hyderabad, in Appeal Nos. 256 and 257 of 1991.

2. The assessee is the petitioner in these T.R.Cs. filed u/s 22(1) of the A.P. General Sales Tax Act. The assessee is a "dealer" in cloth. The disputed turnover relates to silk sarees. The assessing authority subjected the turnover to tax on the ground that it relates to first sale, as the sarees were purchased from outside the State. Exemption was claimed on the turnover on the ground that the silk sarees are handloom silk sarees and that, therefore exempt from payment of sales tax. The appeals were dismissed by the appellate authority. The matter was then carried in second appeal before the Sales Tax Appellate Tribunal, A.P., Hyderabad. Two aspects were considered by the Tribunal. The first aspect relates to providing sufficient opportunity to the petitioner to establish its claim that the sales related to sarees of handloom silk. The Tribunal noted that, having received the show cause notice, the petitioner did not file any objection nor did it choose to seek extension of time for filing the objection, as such, adequate opportunity was afforded to the petitioner. The second aspect relates to production of necessary material either before the Appellate Deputy Commissioner or before the Tribunal to show that the silk sarees were handloom sarees. But on this

aspect, the Tribunal noted that the purchase bills covering the disputed turnover did not indicate that the sarees were handloom sarees and no other clinching evidence was placed before the authorities to come to the conclusion that the turnover related to sales of handloom silk sarees.

3. We do not find any illegality in the abovesaid findings of the Tribunal to warrant interference of this Court in these tax revision cases.

4. The tax revision cases are, therefore, dismissed.

5. Petitions dismissed.

