(1990) 01 AP CK 0004

In the Andhra Pradesh High Court

Case No : Tax Revision Case No''s. 110 and 111 of 1989

State of Andhra Pradesh — APPELLANT

Vs

Nagarjuna Steels Limited — RESPONDENT

Date of Decision : 30-01-1990

Acts Referred:

Citation : (1995) 96 STC 451

Hon'ble Judges : S.S. Mohammed Quadri, J;B.P. Jeevan Reddy, J

Bench : Division Bench

Advocate : Government Pleader for CT and PR, for the Appellant;

Judgement

B.P. Jeevan Reedy, J.—It is found as a fact that the cold rolled steel strips manufactured by the petitioner were entirely out of the hot rolled strips which suffered tax in the State. Both the hot and the cold rolled strips fall under the same entry, namely, entry 2(iii) [2(vi) ?] of the Third Schedule to the Andhra Pradesh General Sales Tax Act, 1957. In the circumstances, the Tribunal was right in treating them as the same goods.

2. The tax revision cases are dismissed.

3. Petitions dismissed.