

**HON'BLE SRI JUSTICE U. DURGA PRASAD RAO  
AND  
HON'BLE MS. JUSTICE J. UMA DEVI**

**WRIT PETITION Nos.3150, 3231, 3241 and 3243 of 2021**

**COMMON ORDER:** *(per UDPR,J)*

These writ petitions are filed challenging the appellate orders passed by the 2<sup>nd</sup> respondent in confirming the assessment orders passed by the 1<sup>st</sup> respondent levying GST on the value of broken rice, bran and husk obtained by the petitioners on custom milling of the paddy.

2. Heard learned counsel for petitioners, Sri K.V.J.L.N.Sastry, learned Government Pleader for Commercial Tax representing on behalf of respondents 1 to 3, learned Assistant Solicitor General, representing on behalf of 4<sup>th</sup> respondent and Sri P.Hema Chandra, learned standing counsel representing on behalf of 5<sup>th</sup> respondent.

3. When the matter is taken up for hearing, learned counsel for petitioners would submit that the subject matter in these writ petitions is squarely covered by the order passed by this Court in W.P.No.45971 of 2018, dated 20.11.2020 and the same order may be passed in these writ petitions also. Learned Government Pleader for Commercial Tax representing on behalf of respondents has not disputed the said fact.

4. Following the above said order and for the reasons recorded therein, these writ petitions are also allowed and the appellate orders passed by the 2<sup>nd</sup> respondent in confirming the assessment orders

passed by the 1<sup>st</sup> respondent levying GST on the value of by-products i.e., broken rice, bran and husk treating them as part of the consideration paid to the petitioners for custom milling of the paddy, are set aside. However, it is made clear that the petitioners are liable to pay tax on sale of by-products if they are statutorily taxable.

As a sequel, miscellaneous applications pending for consideration, if any, shall stand closed. No costs.

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**U.DURGA PRASAD RAO, J**

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**J.UMA DEVI, J**

**10.02.2021**

**SS**