

**THE HONOURABLE SRI JUSTICE C.PRAVEEN KUMAR  
AND  
THE HONOURABLE SRI JUSTICE R.RAGHUNANDAN RAO**

**WRIT PETITION No.25082 OF 2020**

**ORDER:- (Per Hon'ble Sri Justice C.Praveen Kumar)**

The present Writ Petition came to be filed under Article 226 of the Constitution of India seeking the following relief:-

***“.....pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 2nd Respondent in Order No.ZH3708200D27470, dated 25.8.2020, confirming the orders passed by the 1st Respondent dated 5.1.2019 passed for the tax period from July, 2017 to June, 2018 under the CGST/Andhra Pradesh SGST Act and declare that the Petitioner is not liable to pay tax on the value of the broken, bran and husk, which are allowed to be retained as byproducts in the course of milling of the paddy for the 5th Respondent and further direct the 5th Respondent to pay GST @ 5% on the value of the Custom Milled Rice charges of Rs.15/- per quintal and pass ....”***

2. Heard Sri K.V.J.L.N.Sastry, learned counsel for the petitioner, learned Government Pleader for Commercial Taxes appearing for respondent Nos.1 to 3, learned Assistant Solicitor General of India appearing for respondent No.4 and Sri P.Hemachandra, learned Standing Counsel appearing for respondent No.5.

3. Learned counsel on both sides submit that the issue involved in this writ petition is squarely covered by an order, dated 20.11.2020, passed by a Division Bench of this Court in

W.P.No.45971 of 2018. The operative portion of the said order reads as under:

***“In the result, this Writ Petition is allowed and the impugned Assessment Order passed by the 1st respondent vide Ref.No.CGST/2017-18/05 dated 29.10.2018 in so far as it relates to the levy of GST on the value of by-products i.e., broken rice, bran and husk treating them as part of the consideration paid to the petitioner for milling of the paddy, is set aside. No costs.”***

4. In view of the submission made by the learned counsel on both sides, this Writ Petition also stands allowed in terms of the said order. There shall be no order as to costs.

5. Registry is directed to attach a copy of the order, dated 20.11.2020, in W.P.No.45971 of 2018 to this order.

Miscellaneous petitions pending, if any, in this Writ Petition shall stand closed.

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**JUSTICE C.PRAVEEN KUMAR**

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**JUSTICE R.RAGHUNANDAN RAO**

Date : 28.12.2020  
AMD

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**AMD**