

OFFICE OF THE PRINCIPAL DISTRICT JUDGE:: KURNOOL

Dis.No. 20195 /Estt/20243

Dated 18-07-2024

Order, dated 11-04-2023 passed by the Hon'ble Supreme Court of India, New Delhi in C.A.No.8774 of 2012 in TRC No.244 of 2008 on the file of Hon'ble High Court of Andhra Prades at Hyderabad, is herewith communicated.

All the Judicial Officers working in Kurnool District are requested to download Order, dated 11-04-2023 passed by the Hon'ble Supreme Court of India, New Delhi in C.A.No.8774 of 2012 in TRC No.244 of 2008 on the file of Hon'ble High Court of Andhra Prades at Hyderabad, from District Court website i.e., <https://kurnool.dcourts.gov.in> for information and compliance.

All the Judicial Officers are requested to submit the compliance report after downloading the above copy to this Court.

*For JCM*

✓  
PRINCIPAL DISTRICT JUDGE,  
KURNOOL.

To,

**All the Judicial Officers in Kurnool District.**

The Secretary, District Legal Services Authority, Kurnool.

The Stenographer Grade-I, Principal District Court, Kurnool.

The Civil Bench Clerk, Principal District Court, Kurnool.

The Senior Superintendent (Accounts), Principal District Court, Kurnool.

**The System Officer, District Court, Kurnool, with a direction to upload the same in the District Court's Official website.**



**HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**

**CIVIL APPEAL NO.8774 OF 2012**

(on the file of the Hon'ble Supreme Court of India, New Delhi)

**AGAINST**

**TRC NO.244 OF 2008**

(on the file of this High Court of A.P. at Hyderabad)

T&P.S.C. COMMUNICATION NO.145/2024

Dt: 9.07.2024

I am to Communicate the copy of the order **dated.11.04.2023** passed by the Hon'ble Supreme Court of India, New Delhi in **C.A.NO.8774 OF 2012** for your information and necessary action, If any.

  
**ASSISTANT REGISTRAR**

TO

The Principal District & Sessions Judge, District Court Complex, Kurnool District, Andhra Pradesh.

Prd 5510  
16/7/24

All Communications should be addressed to the Registrar, Supreme Court by designation, NOT by name Pin- 110001.

SUPREME COURT  
INDIA  
NEW DELHI

D.No.23180/2012/SEC-XII-A/SC/XIII.  
Dated this the 12<sup>th</sup> day of June, 2024

From: The Assistant Registrar,  
Supreme Court of India,  
New Delhi.

To: The Registrar,  
High Court of Andhra Pradesh,  
At Amravati

145  
2024

**CIVIL APPEAL NO. 8774 of 2012**

(Ref.: High Court's Order dated 04-01-2012 in TRC No. 244 of 2008)

STATE OF A.P.TR.STATE REP.

Appellant(s)

VERSUS

M/S RAICHOTI VISWANATHAM S. SETTY

Respondent(s)

Sir,

In continuation of this Registry's letter of even number dated the **23.06.2023**, I am directed to transmit herewith for necessary action a certified copy of the Decree dated the **11.04.2023** of the Supreme Court in the said appeal.

The Original record, if any, will follow.  
Please acknowledge receipt.

Yours faithfully,

*ASR*  
18/6/24  
Assistant Registrar



IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No. 8774 of 2012

Certified to be true Copy  
Asst. Secy. (Judl)  
209  
Supreme Court of India

STATE OF A.P.TR.STATE REP.

Appellant(s)

VERSUS

24030135

M/S RAICHOTI VISWANATHAM S. SETTY

Respondent(s)

(For full cause title and details of the Court appealed from  
please see Schedule 'A' attached herewith)

Dated: 11-04-2023 This appeal was called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Appellant(s)

Mr. Guntur Prabhakar, AOR

The Appeal above-mentioned and \*connected matters being called on for hearing before this Court on the 11<sup>th</sup> day of April, 2023, UPON perusing the record and hearing counsel for the appellant herein, THIS COURT for the reasons recorded in its Order, DOTH, *inter alia*, PASS the following ORDER :

“Having considered submissions of the learned counsel for the parties and also having gone through the impugned judgment, this Court is of the opinion that no interference is called for especially in view of the fact that the High Court has taken note of all the decisions on the point.

Furthermore, in the recent judgment in C.A. NOS. 11400-11401/2018 “*Commissioner of Customs, Central Excise & Service Tax Vs. M/S Suzlon Energy Ltd.*” this Court has held in a slightly analogous context i.e. customized engineering drawings, are not “goods” but are essentially services and, therefore, subjected only to levy of service tax under the Finance Act, 1994.

...2/-



The special leave petitions and C.A. No. 8774 of 2012 are, accordingly, dismissed.

All pending applications are disposed of.”

AND THIS COURT DOTH **FURTHER** ORDER that interim orders, if any, unless otherwise directed stand merged in the final decision;

AND THIS COURT DOTH **LASTLY** ORDER that this ORDER be punctually observed and carried into execution by all concerned;

WITNESS the **Hon'ble Dr Dhananjaya Y Chandrachud** ,  
**Chief Justice of India**, at the Supreme Court, New Delhi, **dated**  
**this the 11<sup>th</sup> day of April, 2023.**



**(DR. NAVEEN RAWAL)**  
**DEPUTY REGISTRAR**

*Schedule A*

IN THE SUPREME COURT OF INDIA  
(Order XVI Rule 4(1)(a))  
CIVIL APPELLATE JURISDICTION  
SPECIAL LEAVE PETITION  
(Under Article 136 of the Constitution of India)

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SPECIAL LEAVE PETITION (Civil) No..... OF 2012

WITH PRAYER FOR INTERIM RELIEF.

*CA 8774/12*

BETWEEN

STATUS OF THE PARTIES  
BEFORE HIGH BEFORE THIS  
COURT HON'BLE COURT

1. State of Andhra Pradesh, PETITIONER PETITIONER  
Rep. by the *State Representative*  
Before STAT, D.No.5-4-404-408,  
Nampally, Andhra Pradesh,  
Hyderabad, (Andhra Pradesh)

//AND//

M/s Raichoti Viswanatham  
Sudhakar Setty, 18-205, Raichoti Buildings,  
P.N. Road, Adoni,  
Andhra Pradesh.

*Through the manager*

RESPONDENT RESPONDENT

CONTESTING RESPONDENT



To

The Hon'ble the Chief Justice of India and His Companion  
Judges of the Supreme Court of India.

The Special Leave petition of the petitioner most respectfully  
showeth :

1. The petitioner above named respectfully submit this  
petition seeking special leave to appeal against the Final

Judgment and Order dated 04.01.2012 of the High Court of Judicature of Andhra Pradesh at Hyderabad, passed in Tax Revision Case No. 244 of 2008 whereby the Hon'ble High Court dismissed the said TRC filed by the Petitioner-Government.

2. QUESTIONS OF LAW:

- A) Whether the Impugned Judgment of the Hon'ble High Court placing reliance in the decision rendered by this Hon'ble Court in the case of M/s Bharat Sanchar Nigam Limited & another...Vs... U.O.I. and Ors, reported in 145 STC 91 when in that case no doubt the Hon'ble Supreme Court has held that Electromagnetic Wages cannot be treated as goods and as such no tax can be levied on the transactions for providing Telephone Services, however with regard to levy of Tax on SIM Cards, the Apex Court held as under:

“ It is not possible for this Court to opine finally on the issue. What a SIM Card represents is ultimately a question of fact, as has been correctly submitted by the States In determining the issue, however the assessing authorities will have to keep in mind the following principles; if the SIM card is not sold by the assessee to

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IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No. 8774 of 2012

STATE OF A.P.TR.STATE REP.

Appellant(s)

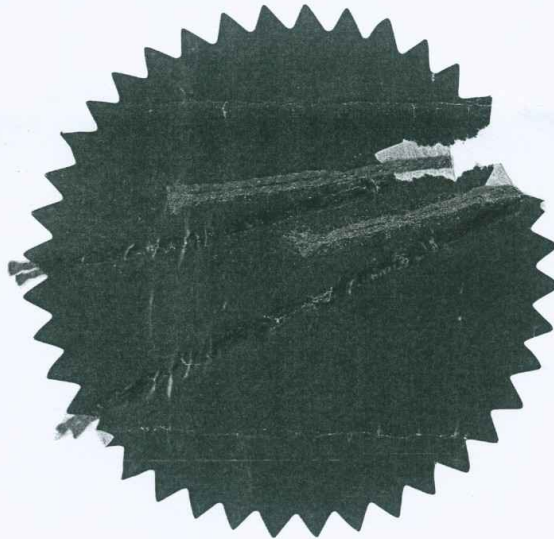
VERSUS

M/S RAICHOTI VISWANATHAM S. SETTY

Respondent(s)

DECREE DISMISSING THE APPEAL.

Dated this the 11<sup>th</sup> day of April, 2023.



Mr. Guntur Prabhakar,  
Advocate on Record for the  
Appellant(s).

SEALED BY MY PRESENCE

KM/28/05/2024

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