THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

WRIT PETITION No.40460 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri Ch.Venkata Reddy, learned counsel for the petitioner, and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Tax, would agree that, in view of Rule 12 (7) of the Central Sales Tax (R & T) Rules, 1957 and the judgment of this Court in **Bartronics India Limited v. Commercial Tax Officer and Another**[1], **the** petitioner can produce 'C' forms before the assessing authority even after an assessment order is passed, provided he shows sufficient cause for not filing the 'C' forms earlier.

In such circumstances, we consider it appropriate to permit the petitioner to make an application to the assessing authority in terms of Rule 12 (7) of the Central Sales Tax (R & T) Rules and, if the assessing authority is satisfied of the reasons for the delay, it is open to him to reopen the assessment to the limited extent of taking into consideration the declaration in 'C' forms filed by the petitioner.

The Writ Petition is, accordingly, disposed of. Miscellaneous petitions, if any, pending shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

18th December, 2015
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[1] (2014) 58 APSTJ 47