THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 32993 of 2015

ORDER: (per Hon'ble Sri Justice Challa Kodanda Ram)

The Assessment Order dated 19.12.2014 made under the CST Act is questioned before this Court on the grounds that, firstly there was no Show Cause Notice issued prior to passing of the Assessment Order; secondly, inasmuch as there is no prior notice, the petitioner lost the opportunity of producing C-forms / F-forms which were, in fact, available with it evidencing transactions as inter-State sales and covered by C-forms and, thirdly, the attempts made by the petitioner to place before the Assessing Officer the C-forms / F-forms in terms of the Judgment of this Court in **Godrej Agrovet Ltd., China Pothapally & Another v. Commercial Tax Officer, Eluru, & Another** did not fructify as the Assessing Officer refused to receive the same.

2. Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

3. A perusal of the Assessment Order dated 19.12.2014 does not reveal any notice having been issued prior to making the assessment. Sub-Rule 6 of Rule 14A of the AP CST Rules mandate issuance of notice for making a final assessment. In this case, no opportunity of hearing was provided, which fact is not disputed before us apart from the fact that the learned Government Pleader on instructions fairly submits that there was no notice issued prior to the making of Assessment Order. Further, considering the law laid down by this Court in **Godrej (1 supra)**, instead of setting aside the Assessment Order on the ground of violation of principles of natural justice, we deem it appropriate to direct the Assessing Officer to take on record the C-forms/F-forms and verify them with the transactions which have been returned by the petitioner in its monthly returns and pass appropriate orders in accordance with law modifying/rectifying the Assessment Order dated 19.12.2014. The petitioner shall submit C-forms/F-forms within four weeks from today, and the Assessing Officer shall pass appropriate orders within two weeks from the date of receipt of C-forms/F-forms from the petitioner. It is needless to mention that the petitioner shall be provided with an opportunity of hearing, as that was one of

the principal grounds on which the Assessment Order is questioned.

4. The writ petition stands disposed of accordingly. No costs. Miscellaneous petitions, if any pending, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

08th October, 2015
ksm

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