THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 6024 of 2015

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

Challenging the re-assessment proceedings dated 29.12.2014 for the period 2007-08, issued by the 2nd respondent-Assistant Commissioner (CT), the present writ petition is filed.

2. The gist of averments in the writ affidavit is:-

The petitioner is a firm engaged in Granite business, and is an assessee on the rolls of 2nd respondent. For the assessment year 2007-08, the 2nd respondent, vide proceedings dated 01.03.2011, assessed the tax due at Rs.3,75,659/-. Later, the 2nd respondent issued a show cause notice to the petitioner on 09.07.2012 proposing to revise the original assessment, stating that the Form 'H' filed by the petitioner for tax exemption is not qualified for exemption under Central Sales Tax Rules, 1957. Though the petitioner filed its objections, the 2nd respondent passed the impugned proceedings, re-assessing the total tax due at Rs.8,57,239/-. After deducting the originally assessed tax of Rs.3,75,659/-, the petitioner was directed to remit the balance of tax of Rs.4,81,580/-. Alleging that the re-assessment is illegal, arbitrary, barred by limitation and against the principles of natural justice, the petitioner seeks to set aside the re-assessment proceedings dated 29.12.2014.

3. At the hearing, learned counsel for the petitioner as well as the learned Government Pleader submits that the case in hand is squarely covered by the judgment of this Court in **Mahabalwswarappa and**

Sons, Siddapuram village, Anantapur district v. the Assistant Commissioner (LTU), Anantapur & Others[1]**.**

4. The question involved in the writ petition is, in a case of export of goods, where exemption is claimed under Section 5(3) of the Central Sales Tax Act, whether 'H' Forms are required to be filed for quarterly transactions or for the entire period, before the assessment. This Court, while dealing with an identical issue in the judgment referred to supra, held that filing of quarterly 'H' forms is not required and a single 'H' form for the entire period of the assessment year can be filed.

5. Following the judgment of this Court in **Mahabalwswarappa and Sons (1 supra)**, this writ petition is also disposed of in the same terms. No costs. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

29th June, 2015

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[1] (2013) 56 APSTJ 23