THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.19074 OF 2016

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri B.Chandrasen Reddy, learned counsel for the petitioner and Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

The revised assessment order passed by the Deputy Commissioner (CT) dated 05.02.2016 is questioned in this Writ Petition solely on the ground that the revisional authority failed to give effect to the Circular issued by the Commissioner (CT) dated 10.05.2012. The petitioner was denied the benefit of F-Form on the ground that, while Rule 12(5) of the CST (R & T) Rules requires a single declaration form to relate only to a period of one calendar month, the F-Form related to two months of November and December, 2008. The Commissioner (CT), by his Circular dated 10.05.2012, issued the following clarification.

> "Once assessing authority is satisfied that all goods dispatched has been accounted for in other state and transfer is not inter-state sale, he may accept F-Form for calendar month either based on dispatch dates of goods or based on receipt date of goods in other State of combination of both".

A Division Bench of this Court, by its order in WP.No.2611 of 2016 dated 09.02.2016, set aside the assessment order to the extent the assessee was not given the benefit of exemption based on the F-Forms produced by them; and remanded the matter to the assessing authority to consider the F-Forms submitted by the petitioner in accordance with the Circular of the Commissioner dated 10.05.2012.

Following the said order, and in terms thereof, the impugned assessment order is set aside to the extent the petitioner was denied the benefit of exemption based on the F-Forms produced by them.

The assessing authority shall examine the petitioner's claim for exemption in terms of the Circular issued by the Commissioner (CT) dated 10.05.2012, and pass an order afresh in accordance with law.

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

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

20th June 2016
RRB