**HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**
**AND**
**HON'BLE SRI JUSTICE A. SHANKAR NARAYANA**

**WRIT PETITION No.32064 OF 2016**

**ORDER:** (Per Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Heard Sri K. Raji Reddy, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

The order under challenge in this writ petition is the revisional order passed by the Deputy Commissioner, Commercial Taxes levying tax on the petitioner for failure to submit proper C - Declaration Forms, and for their failure to submit bills of lading and purchase orders along with the prescribed H - Forms. Contending that the bills of lading and purchase orders were filed by them along with the reply to the show-cause notice, the petitioner has invoked the jurisdiction of this Court.

Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, has placed before us the entire records which contain copies of the bills of lading and the purchase orders. It does appear that the revisional authority has erred in not taking into consideration the bills of lading and the purchase orders, submitted by the petitioner, before assessing them to tax under the Act.

In so far as the C - Forms are concerned, three of these forms were found to be defective. While the petitioner submitted a duplicate C - Form in respect of one of the earlier C - Forms, they sought time to produce duplicate C - Forms for the other two. Sri K. Raji Reddy, learned counsel for the petitioner, would contend that the petitioner's failure to submit duplicate C - Forms to replace the two defective C - Forms submitted earlier, is because they were not returned to them. Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would however draw our attention to the reply to the show-cause notice wherein the petitioner has not even requested for these defective C - Forms to be returned to them.

The impugned order of revision is set aside. The revisional authority shall, after giving the petitioner an opportunity of a personal hearing, pass an order of revision afresh taking into consideration the bills of lading and the purchase orders already submitted by the petitioner. The revisional authority shall return the two defective C - Forms to the petitioner within two (2) weeks from today. The petitioner shall, within six (6) weeks thereafter, submit the duplicate C - Forms to the revisional authority. The revisional authority shall pass a fresh order of revision in accordance with law at the earliest, and in any event not later than three (3) months from the date of receipt of a copy of this order.

The Writ Petition stands disposed of accordingly. No costs. As a sequel thereto, Miscellaneous Petitions, if any pending in the writ petition stand disposed of.

**RAMESH RANGANATHAN, ACJ**

**A. SHANKAR NARAYANA, J**

**December 21, 2016.**
**PV/Mgr**