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

WRIT PETITION No.20591 of 2016

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

The order under challenge in this Writ Petition is the assessment order passed by the Assistant Commissioner (CT) (LTU) Vijayawada Circle dated 26.02.2016 subjecting the petitioner to tax under Section 5 (3) of the Central Sales Tax Act, 1956 (for brevity, 'the Act') for a turnover of Rs.87,63,662/-. The petitioner was denied the benefit of exemption under Section 5 (3) of the Act on the ground that, while he had filed H-Forms, Bill of Lading, waybills etc., he had failed to file copies of the purchase order for a part of the turnover i.e., for Rs.71,48,360/-.

Sri P. Balaji Varma, learned counsel for the petitioner, would submit that the petitioner has these purchase orders readily available with him; and it is only because the assessing authority did not call upon him to furnish these purchase orders, where they not filed earlier.

On being asked whether the petitioner was called upon in writing to furnish copies of the purchase orders,
Sri S.Suri Babu, learned Special Standing Counsel for Commercial Tax, on instructions, would submit that, instead of keeping the writ petition pending on the file of this Court, it would suffice if the matter is remanded to the assessing authority directing him to verify the purchase orders, if any, submitted by the petitioner, and then pass an order afresh.

In view of the submission now made by Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, the impugned order of assessment is set aside. The assessing authority shall, after putting the petitioner on notice and after giving him an opportunity of a personal hearing, consider the documents, including the purchase order, submitted by the petitioner, and pass an order afresh in accordance with law at the earliest and, in any event, not later than two months from the date of receipt of a copy of this order.

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

04^{th} July, 2016.
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