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

WRIT PETITION No.2611 of 2016

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

The petitioner has invoked the jurisdiction of this Court seeking a writ of mandamus to declare the action of the respondents, in not considering their request for submitting correct Forms, as arbitrary and illegal. Reliance is placed by them on a judgment of this Court in W.P.No.12657 of 2005 dated 26.01.2012 in this regard.

The petitioner submitted F-forms for Rs.3,54,64,326/-. However, as the F-forms filed by the petitioner related to transactions beyond one calendar month, the assessing authority restricted the benefit of F-forms only to a turnover of Rs.1,45,46,523/- and subjected the remaining turnover of Rs.2,09,17,803/- to tax. In terms of the circular issued by the Commissioner of Commercial Taxes dated 10.05.2012, if the assessing authority is satisfied that all the goods despatched have been accounted for in the other State, and the transfer is not an Inter-State sale, he may accept F-forms for a calendar month either based on the despatch dates of goods or based on the receipt date of the goods in the other State or a combination of both. In terms of the circular of the Commissioner dated 10.05.2012, the assessing authority shall re-consider grant of exemption in respect of the F-forms for a turnover of Rs.2,09,17,803/-. The assessment order, to this extent, is set aside to enable the assessing authority to consider granting exemption to the petitioner to the extent of the F-forms produced by them.

In addition to the turnover representing F-forms covering a period of more than one month, for the turnover of Rs.23,78,20,147/- the benefit of concessional rate of tax was not extended to the petitioner as they had failed to furnish
"C" forms. As we are remanding the matter to the assessing authority with a direction to consider the F-forms submitted by the petitioner for a turnover

of Rs.2,09,17,803/-, the assessing authority shall, in case the assessee produces ‘C’ forms within two months from today, consider granting them the benefit of concessional rate of tax to the extent of the turnover covered by the “C” forms produced by them.

The Writ Petition stands disposed of accordingly. 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

09th February, 2016.
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