

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.19290 of 2017

ORDER: (*Per VRS,J*)

The petitioner has come up with the above writ petition, challenging a revision of assessment passed under the Central Sales Tax Act, 1956.

2. Heard Mr. P. Balaji Varma, learned counsel for the petitioner, and Mr. S. Suribabu, learned special standing counsel for the Commercial Tax Department (AP), appearing for the respondents.

3. The impugned order proceeds on the basis that for the export turn over of Rs.83,63,470/-, which was allowed exemption, no supporting documents were filed. But, the claim of the petitioner is that they had already filed 'H' forms and that the same had already been acknowledged at the time of original assessment.

4. Though the revisional authority filed a counter affidavit, contending that the 'H' forms and other documents were filed only to the extent of a sales turn over of Rs.33,79,200/-, the petitioner has produced the purchase orders, bills, as well as 'H' forms corresponding with each other. Though the respondents have enlisted in the counter affidavit, the various documents that are required, it is seen that some of them are not co-relatable to these statutory

prescriptions. The revisional authority can demand only those documents that are required by the Statute to be produced.

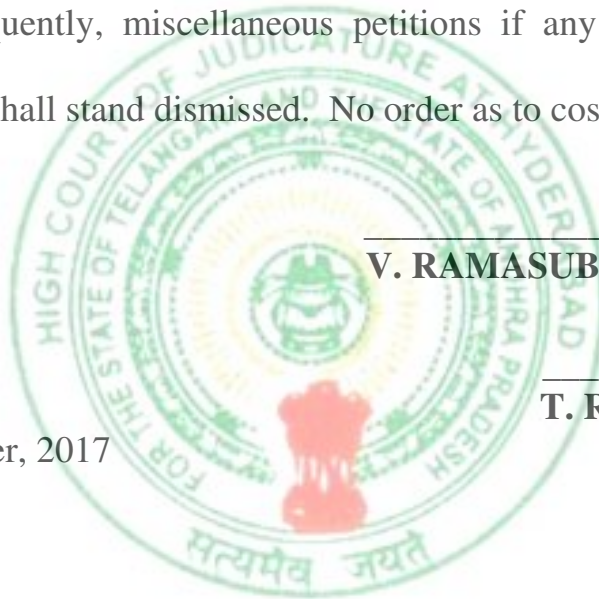
5. Therefore, the Writ Petition is allowed, the impugned order is set aside, and the matter remanded back to the revisional authority. The revisional authority shall demand only those documents that are necessary under the Act and, upon production of the same, shall pass orders afresh.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

11th September, 2017
cbs





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Writ Petition No.19290 of 2017
(allowed)

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+W.P.No.19290 of 2017

% 11-09-2017

M/s. Venugopal Traders, Polukonda,
Nandivada Mandal, Krishna District.

.. Petitioner

Vs.

\$ The State of Andhra Pradesh, rep. by its
Principal Secretary, Revenue (CT), Amaravati,
Guntur and three others

.. Respondents

<GIST:



>HEAD NOTE:

! Counsel for petitioner : Mr. P.Balaji Varma

^ Counsel for respondents : Mr. S. Suribabu, special standing
counsel for Commercial Tax
Department (AP)

? CASES REFERRED : ---