THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 1466 of 2017

ORDER: ***(Per VRS,J)***

Aggrieved by the failure of the 1st respondent to take into account the 'H' Forms relating to export turnover, the petitioner has come up with the present writ petition.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner, and Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP) appearing for the respondents.

3. On 17.01.2017, when the writ petition came up for admission, we passed the following order:

> *"The special standing counsel for Commercial Taxes takes notice for the respondents.*
>
> *The only question is as to whether the petitioner/assessee filed both "C" Forms and "H" forms, but the Assessing Officer failed to take note of the existence of "H" forms, or not. The special standing counsel can check up and report."*

4. In response to the aforesaid order, it is submitted by the learned special standing counsel that the matter may be remitted back to the 1st respondent for considering the 'H' forms. It appears that 'C' forms

submitted, after the assessment, were accepted by the 1st respondent under Rule 12(7) of the CST (R&T) Rules. But, the same facility was not extended to the 'H' Forms.

5. Therefore, the Writ Petition is allowed, the impugned order is set aside, and the matter remitted back to the 1st respondent for a fresh consideration. The 1st respondent shall take into account the 'H' forms also and pass a fresh order of assessment, in accordance with law.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

24th January, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 1466 of 2017
(allowed)

24th January, 2017

cbs