

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.27668 of 2017

ORDER: (*Per VRS,J*)

The limited grievance of the petitioner, which is a dealer under the Central Sales Tax Act, 1956 and the Andhra Pradesh Value Added Tax Act, 2005, is that there was a delay in procuring 'C' forms, and that the same resulted in the Assessing Officer and the appellate authority holding against them.

2. Heard Mr.M.V.J.K. Kumar, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Tax Department (AP), takes notice for the respondents.

3. Even admittedly, the petitioner did not produce the 'C' forms either before the original authority or before the appellate authority. Though the petitioner can go before the Tribunal, the authority, which acted as the appellate authority, has now become the departmental member of the Tribunal.

4. The case of the petitioner is that there was delay in the issue of 'C' declaration forms by their counter part, and that they have now obtained the 'C' forms. In the light of the claim that the 'C' forms to the extent possible, have now been obtained, we are of the view that the petitioner can be granted one opportunity.

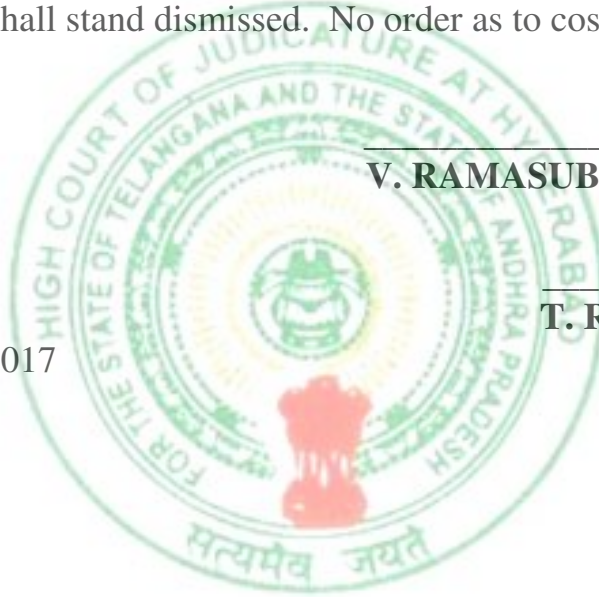
5. Therefore, the Writ Petition is allowed, the impugned order is set aside, and the matter remanded back to the Assessing Officer. The petitioner shall produce the available 'C' forms before the Assessing Officer. On the basis of the available 'C' forms, it is open to the Assessing Officer to pass orders afresh. But, it is made clear that the petitioner will not be granted a second lease of life, if they are not able to produce remaining 'C' forms.

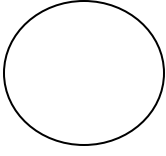
Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

21st August, 2017
cbs





THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN ✓

AND

THE HON'BLE SMT. JUSTICE T. RAJANI



Writ Petition No.27668 of 2017
(allowed)

21st August, 2017

cbs