

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos. 3700 and 3701 of 2017

COMMON ORDER: (*Per VRS,J*)

The petitioner, who is a registered dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the present writ petitions, challenging the orders of assessment passed for the years 2012-2013 and 2013-2014, and the subsequent endorsement made by the revisional authority, refusing to accept the belated submission of 'F' Forms, after the assessment was over.

2. Heard Mr. S. Niranjan Reddy, learned senior counsel for the petitioner, and Mr. Shaik Jeelani Basha as well as Mr. S. Suribabu, learned special standing counsel for Commercial Tax (AP) appearing for the respondents.

3. Admittedly, the petitioner did not file 'F' Forms at the time of completion of the assessment. But subsequently, he produced the same and the same were rejected by the endorsement impugned in these writ petitions.

4. The only grievance of the petitioner is that he was prevented by sufficient cause from furnishing the statutory forms within the period.

Therefore, a recourse is taken to Rule 12 (7) of the of CST (R & T) Rules, 1957.

5. Considering the cause shown by the petitioner, we are of the considered view that the petitioner can be granted one opportunity to produce the 'F' Forms.

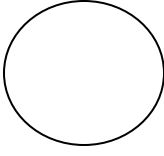
6. Therefore, both the Writ Petitions are allowed, the impugned orders of assessment are set aside, and the matter remitted back to the Assessing Officer. The petitioner shall appear before the Assessing Officer on 20.02.2017 at 11.00 a.m. and produce the 'F' Forms. In case the Assessing Officer is not available on the said date, he may fix another date for the petitioner to appear and produce the forms. But, the intimation shall be sent in advance. The petitioner shall appear without fail, on the appointed day and produce the documents. Thereafter, the Assessing Officer shall pass orders afresh.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

6th February, 2017
cbs



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Writ Petition Nos. 3700 and 3701 of 2017
(allowed)

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