

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition No.38006 of 2016

Order: (per V.Ramasubramanian, J.)

Challenging the rejection of their request to accept 7 numbers of F-Forms by the 1st respondent, the dealer has come up with the present writ petition.

2. Heard Mr. Srinivasa Rao Kudupudi, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the Department.

3. The 1st respondent passed an order of assessment for the year 2011-12 under the Central Sales Tax Act, 1956 on 27-3-2015. The assessment was completed since the petitioner could not produce F-Forms.

4. However, contending that the F-Forms were subsequently received, the petitioner made a representation on 21-5-2015. But the 1st respondent refused to accept the same by an order dated 27-5-2015.

5. The petitioner made a 2nd attempt in September, 2016, but the same was also rejected, forcing the petitioner to come up with the present writ petition.

6. The only contention of the petitioner is that Form-F was received belatedly from their counter-part in West Bengal and that the matter requires sympathetic consideration.

7. It is true, as rightly contended by the learned Special Standing Counsel for the Department that the petitioner is

guilty of delay and laches. In the first instance, the petitioner failed to produce F-Forms before the order of assessment was passed on 27-3-2015. In the 2nd instance, he failed to file either a regular statutory appeal or a writ petition, as against the 1st order dated 27-5-2015 refusing to accept the F-Forms.

8. But the fundamental fact is that if F-Forms are genuine and if they were issued belatedly by the counter-part of the petitioner, without any mistake on the part of the petitioner, the petitioner could be given one opportunity. Otherwise, the benefit conferred by statute will become nugatory.

9. 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 in the light of the F-Forms produced by the petitioner. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

23rd January, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition No.38006 of 2016
(per VRS, J.)



23rd January, 2017.
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