HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.27758 of 2017

Order: (per V.Ramasubramanian, 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. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Tax Department (Andhra Pradesh), 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. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

05th September, 2017.
Ak

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.27758 of 2017
(per VRS, J.)

05th September, 2017.
(Ak)