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

+ Writ Petition No.27108 of 2017

% Date: 17-8-2017

M/s. Atul Ltd., Rep. by its Sr. Regional Manager,
Mr. P.Bhaskar Reddy, 25-11-1, 9C,
Adapavari Street, Guntur, Andhra Pradesh

... Petitioner

Vs.

$ 1. Commercial Tax Officer (FAC),
Patnam Bazar, Guntur, Andhra Pradesh

2. State of A.P., Rep. by its Prl. Secretary to Govt.,
Revenue (CT-II) Dept., A.P. Secretariat, Vijayawada

... Respondents

! Counsel for Petitioner : Mr. K.Srinivasa Rao

Counsel for Respondents : Mr. Sheik Jeelani Basha,
Spl. Standing Counsel for CT (AP)

< Gist:

> Head Note:

? Cases referred:
Nil.

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Writ Petition No.27108 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner, who is a dealer under the Central Sales Tax, 1956, has come up with the above writ petition seeking a direction to the respondents to consider the F-Forms furnished by them after the order of assessment was passed.

2. Heard Mr. K.Srinivasa Rao, learned counsel for the petitioner and Mr. Sheik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The assessment order dated 31-3-2016 was passed in respect of the assessment year 2012-13, on the ground that F-Forms were not filed. Thereafter, the petitioner made a representation enclosing some more F-Forms. Now the petitioner wants those F-Forms to be considered.

4. Under Rule 12(7) of the Central Sales Tax (Registration and Turnover) Rules, 1957, the dealer is obliged to file a declaration in Form-C or Form-F within three months after the end of the period to which the declaration relates. However, the proviso to the rule permits the prescribed authority to allow the assessee to furnish the declarations, after the period so specified, if the prescribed authority is satisfied that there was sufficient cause.

5. Therefore, it is not a case where everything is lost, merely by non-furnishing of the declaration at the appropriate time.

6. The petitioner has explained the reasons as to why they could not produce Form-F within time. The cause shown by them is sufficient.

7. Therefore, the writ petition is allowed and the impugned order is set aside. The matter is remitted back to the Assessing Officer for a fresh consideration in the light of the F-Forms submitted. It is needless to say that the genuineness of the F-Forms can be checked by the Assessing Officer. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

17th August, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.27108 of 2017
(per VRS, J.)

17th August, 2017.
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