

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.27958 of 2017

ORDER: (*Per VRS,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 Commercial Tax Department (AP), appearing for the respondents.

3. The assessment order dated 24.03.2015 was passed in respect of the assessment year 2011-12, 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.

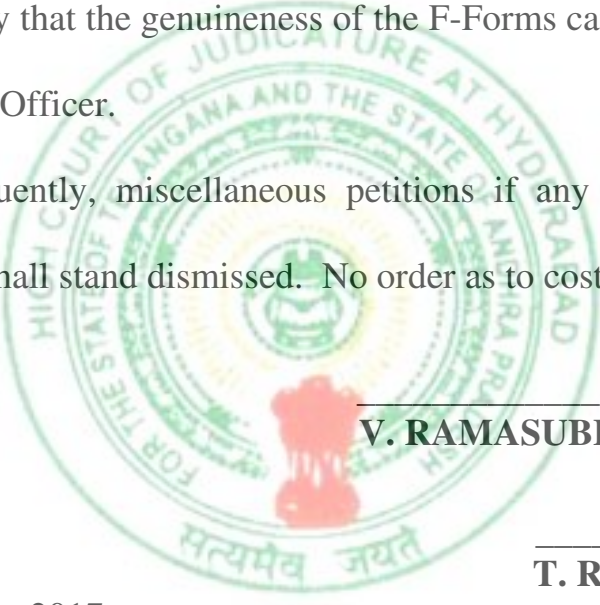
4. Under Rule 12(7) of the Central Sales Tax (Registration and Turnover) Rules, 1957, the dealer is obliged to file a declaration in Form-C or Form-F within three months after the end of the period to which the declaration relates. However, the proviso to the rule permits the prescribed authority to 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.

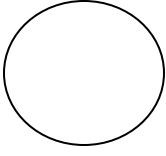
Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.



V. RAMASUBRAMANIAN, J

T. RAJANI, J.

19th September, 2017
cbs



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Writ Petition No.27958 of 2017
(allowed)

19th September, 2017

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