THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 9907 of 2017

ORDER: ***(Per VRS,J)***

The petitioner has come up with the above writ petition, challenging an order of assessment passed under the Central Sales Tax Act, 1956 for the assessment year 2012-2013.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents.

3. The impugned order was passed, on account of the failure of the petitioner to file a reply and also to file 'C' & 'F' forms. But, even under the impugned order, the petitioner was granted time up to 15.01.2016 to file the declarations in form 'C'. The petitioner claims that she has filed the declarations on 06.01.2016.

4. In the light of the above, we are of the considered view that the matter can go back to the Assessing Officer. Hence, the Writ Petition is allowed, the impugned order of assessment is set aside, and the 1st respondent is directed to take into account the forms submitted, pursuant to the last paragraph of the impugned order, if they had been submitted within the time indicated by the 1st respondent, and pass fresh orders, in accordance with law.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

21st March, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 9907 of 2017
(allowed)

21st March, 2017

cbs