IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

Coram :

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN

And

HONOURABLE SRI JUSTICE J. UMA DEVI

<u>WRIT PETITION No.14674 of 2017</u>

Delivered On:28-04-2017

Between:

M/s. Siddartha tiles & Sanitary Private Limited,
D.No.6/118, Guraja Road, Mudinepalli – 521325,
rep. by its Director, K. Balakoti

…Petitioner

Vs.

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT-II) Dpartment, A.P. Secretariat, Velagapudi, Amaravati, Guntur District, A.P.
2. The Commercial Tax Officer, Gudivada Circle, Gudivada, Krishna District, Andhra Pradesh.

…Respondents

Counsel for the petitioner : Mr. K. Raji Reddy

Counsel for the respondents : Mr. S. Suri Babu.

Court made the following order:

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

WRIT PETITION No.14674 of 2017

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The dealer has come up with the above writ petition challenging an order of assessment passed under the Central Sales Tax Act, 1956, rejecting the C-Forms on the ground that they are manually generated.

2. Heard Mr. K. Raji Reddy, learned counsel for the petitioner and Mr. S. Suri Babu, learned Special Standing Counsel for the respondents.

3. It appears that the Commissioner of Commercial Taxes, Puducherry had issued a circular for online issue of C-forms. Therefore, when the petitioner produced the manually generated C-Forms they were rejected.

4. But the difficulty for the petitioner is that the person from whom they purchased the goods and who issued C-Forms, appears to have closed down their business. Therefore, it is not now possible for the petitioner to go back and seek to issue of electronic C-Forms.

5. As pointed out by a Division Bench of the Madras High Court MRF Ltd., v. Commercial Tax Officer (IAC-I), Commercial Taxes Department, Puducherry[1], what is important is that there was an inter-state sale as evidenced by a C-Form. If there is a suspicion about the genuineness of the C-Form then a case of that nature would stand on a different footing. Therefore, whenever a C-Form is produced, it is necessary to examine the genuineness. Once the genuineness is proved,

[1] (2016) 89 VST 122 (Mad)

then the C-Form in which it is recorded, electronic or manual, can be accepted.

6. In view of the above, the writ petition is allowed the impugned order is set aside and the matter is remanded back. The respondent shall receive the manually generated C-Forms, have the genuineness of the C-Forms verified with the concerned authorities in Puducherry, and after giving an opportunity to the petitioner, pass orders afresh.

7. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

28th April, 2017
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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