

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE Mr. JUSTICE M. GANGA RAO

Writ Petition No.1212 of 2018

Order: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Both Sri M.V.J.K. Kumar, learned counsel for the petitioner, and Sri S. Suribabu, learned Special Standing Counsel for Commercial Taxes, would agree that, in as much as the defective 'H' Forms were not returned to the dealer enabling him to rectify the same and re-submit them, the impugned order dated 27.11.2017 is liable to be set aside; and the matter remanded to the 2nd respondent for his consideration afresh and in accordance with law.

As counsel on either side are in agreement, the impugned order is set aside. The 2nd respondent shall return the defective 'H' Forms to the petitioner within one month from the date of receipt of a copy of this order. The petitioner shall re-submit the 'H' Forms after rectifying the deficiencies within two months thereafter. Irrespective of whether or not the petitioner submits the rectified 'H' Forms within the time stipulated hereinabove, the 2nd respondent shall pass an order afresh, and in accordance with law, within three months from the date on which the defective 'H' Forms are returned to the petitioner.

The Writ Petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(M. GANGA RAO, J)

18th January, 2018

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