THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.7175 OF 2017

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri K.Raji Reddy, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

The dispute in this Writ Petition relates to belated submission of rectified C-Forms for the tax period 2012-13. The petitioner submitted certain C-Forms which were found to be defective. It is their case that, while an assessment order was passed levying tax on the turnover covered by these C-Forms on 18.02.2016, the petitioner had submitted the rectified C-Forms on 26.03.2016 little over a month after the assessment order was passed. On the ground that those rectified C-Forms were not taken into consideration, and the assessing authority had failed to pass a revised assessment order, the petitioner has invoked the jurisdiction of this Court.

Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that even the rectified C-Forms, submitted by the petitioner, are defective. While disputing this assertion, Sri K.Raji Reddy, learned counsel for the petitioner, would submit that, instead of keeping the Writ Petition pending on the file of this Court, it would suffice if the respondents are directed to examine the validity of these C-Forms; and, if it is found to be valid, to receive them and pass a revised assessment order in accordance with law. Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, agrees for such an order to be passed.

The four-year period for passing an assessment order, as prescribed under Section 21(4) of the A.P. Value Added Tax Act, 2005, would have expired in the present case only on 31.03.2017. It was not as if the assessing authority could not have waited for some more time to enable the petitioner to submit the rectified C-Forms. As the rectified C-Forms were filed just a month after the assessment order was passed, we consider it appropriate to direct the assessing authority to examine the rectified C-Forms, and satisfy himself about its genuineness. To the extent the rectified C-Forms, submitted by the petitioner, are found valid, they may be given the benefit of concessional rate of tax, and a revised assessment order be passed in accordance with law within three (3) months from the date of receipt of a copy of this order.

The Writ Petition is disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

16th August 2018
RRB