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

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

+W.P.NO.10707 of 2018

% Date: 04-04-2018

#Between:

M/s. Jai Hind Rolling Mills India Pvt. Ltd.,
Plot No.27, PH – 111, APIIC Indl. Park,
Gollapuram 515 211, Hindupur,
Ananthapur District, Andhra Pradesh.
Rep. by its Plant Manager Sri A.Viswanatha

….. Petitioner

And

1. Commercial Tax Officer, Hindupur, Sri Nidhi Complex, D.L. Road, Hindupur.
2. State of Andhra Pradesh, rep. by its Principal Secretary to Revenue (CT), Velagapudi, Guntur District, Andhra Pradesh.
3. Union of India, rep. by its Finance Secretary, North Block, New Delhi 110 001.

…. Respondents

! Counsel for the Petitioner : Dr. S.R.R. Viswanath

^ Counsel for Respondent No.1 : Mr. S. Suri Babu, Spl. SC for CT

^ Counsel for Respondent No.2 : G.P. for Revenue (A.P.)

^ Counsel for Respondent No.3 : Mr. K. Lakshman, Asst. Solicitor General

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> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.10707 of 2018

ORDER: (Per VRS,J.)

Challenging an order of assessment passed under the CST Act, 1956, the dealer has come up with the above writ petition.

2. Heard Dr. S.R.R. Viswanath, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner is a registered dealer both in Andhra Pradesh and in Karnataka. During the Financial year 2013-14, the petitioner claims to have received scrap on stock transfer basis from its branch in Karnataka to its branch in Andhra Pradesh. According to the petitioner the plant converted the MS Scrap into MS Singots, M.S. Pipes etc., and the goods were sent to the stock transfer basis to the branch in Karnataka.

4. The petitioner claims to have submitted Form-F declarations obtained from A.P authorities to the Karnataka authorities, and *vice versa*. But without waiting for the assessment by his counter part in Karnataka, the Assessing Officer in Andhra Pradesh has completed the assessment forcing the petitioner to come up with the above writ petition.

5. The main grievance of the petitioner is that if parallel proceedings take place in both the States, it will result in double taxation. It appears that the petitioner is now in possession of F-forms issued by the Karnataka Tax authorities after the completion of assessment. Therefore, the petitioner should have an opportunity to produce the same before the Assessing Officer. Since this opportunity could not have been availed by the petitioner till the

Karnataka authorities completed the assessment, the petitioner deserves an opportunity.

6. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the 1st respondent. The 1st respondent shall fix a date of personal hearing and intimate the same in advance to the petitioner. The petitioner shall, either on the date of personal hearing or even before that date, produce F-declarations before the 1st respondent, and thereafter, the 1st respondent shall pass fresh orders in accordance with law. There shall be no order as to costs.

7. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

4th April, 2018
Js.

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

WRIT PETITION No.10707 of 2018

Date: 04-04-2018

Js.