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

WP NO. 11352 of 2018

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

Aggrieved by an order of assessment passed on the ground that the petitioner failed to file 'C' form declaration in respect of a particular turnover, which was also confirmed by an appellate authority, the petitioner has come up with the above writ petition contending that the purchasing dealer has lost the 'C' form and that the petitioner is only in a position to furnish a triplicate copy of the 'C' form.

Heard Mr. S. Krishna Murthy, learned counsel for the petitioner and Mr. T. Vinodkumar, learned Special Standing Counsel for the respondents 1 and 2.

Admittedly in respect of a turnover of Rs.20,57,849/-, the petitioner could not furnish 'C' form either before the assessing authority or before the appellate authority. According to the petitioner, 'C' form was lost by the purchasing dealer and that he is not in a position to help the petitioner.

But it appears that there is a procedure prescribed under Rule 12 (2) of the Central Sales Tax (Registration and Turnover) Rules, 1957 and Rule 10-A of the Central Sales Tax (Telangana) Rules, 1957. Under these Rules, the purchasing dealer should furnish, in respect of 'C' form, that was lost, an indemnity bond in Form G to the notified authority. Similarly the selling dealer shall also file an indemnity bond to the notified authority. Upon being satisfied with the form of declaration so filed, it may be open to the assessing authority to accept the triplicate of the 'C' form. This procedure has not obviously been followed by the petitioner. But today the petitioner is prepared to follow the said procedure.

Therefore, the writ petition is allowed, setting aside the order of the appellate authority and remitting the matter back to the appellate authority. Within six seeks from the date of receipt of a copy of this order, the petitioner as well as the purchasing dealer shall both follow the procedure prescribed by the Rule 12 (2) of the Central Sales Tax (Registration and Turnover) Rules, 1957 and Rule 10-A of the Central Sales Tax (Telangana) Rules, 1957. Depending upon the satisfactory compliance of these Rules, the assessing authority may grant relief. If it grants relief, the same may be produced before the appellate authority so that the appellate authority may pass orders on the appeal.

As a sequel to thereto, miscellaneous applications, if any pending, shall stand closed. No orders as to costs.

JUSTICE V. RAMASUBRAMANIAN

Dt. 16.4.2018
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JUSTICE J. UMA DEVI