THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.14842 of 2018

ORDER: (per SK,J)

The prayer of the petitioner in this case reads as under:

> 'For the reasons stated in the accompanying affidavit, it is prayed that this Hon'ble High Court be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Revision Order passed by the First Respondent vide D.C.A.O.NO.105556 dated 23.03.2018 by which she has revised the Assessment Order dated 22.01.2014 and the Re-Assessment Order dated 28.03.2014 passed by the Second Respondent for the Assessment Year 2009-10 CST, by withdrawing the exemption granted on the turnover of Rs.2,17,38,205-00 relating to Sales in the Course of Exports u/S. 5(3) of the Central Sales Tax Act, 1956, duly covered by 'H' Forms, Purchase Orders placed by the Exporters and Bills of Lading, on the ground that the 'H' Forms are defective/incomplete, without returning the alleged defective/ incomplete 'H' forms to the Petitioner and without giving the Petitioner an opportunity to get them rectified and to resubmit the same as contrary to law, facts, arbitrary, contrary to the binding judgments of this Hon'ble High Court, barred by limitation and illegal and consequently set aside the same and pass such other order or orders as may be deemed fit and proper in the circumstances of the case and in the interest of justice.'

Taking note of the fact that the petitioner claimed that a letter was obtained from it under circumstances beyond its control to the effect that it could not get the 'H' forms rectified, this Court passed an order on 26.04.2018 opining that if the petitioner makes payment of 25% of the demanded amount, its request for setting aside the impugned order and for affording it an opportunity to rectify the 'H' forms could be considered. The petitioner was directed to deposit 25% of the demanded amount within three weeks from the date of receipt of the said order.

The matter is coming up before this Court for reporting compliance.

We are informed by Sri G.Nagendra Chetty, learned counsel for the petitioner, and Sri Suribabu, learned special standing counsel for Commercial Taxes, that the petitioner deposited 25% of the demanded amount within the stipulated time.

In that view of the matter, in terms of the earlier order dated 26.04.2018 passed by this Court, the petitioner is entitled to an opportunity to rectify the defective 'H' forms.

The writ petition is accordingly allowed setting aside the revised assessment order dated 23.03.2018 passed by the Deputy Commissioner (Commercial Taxes), Y.S.R.Kadapa District, Andhra Pradesh, and extending an opportunity to the petitioner to rectify the defective 'H' forms. The said defective 'H' forms shall be returned to the petitioner within one week from the date of receipt of a copy of this order and the petitioner shall rectify the defects in such forms and resubmit them to the authority concerned within four weeks thereafter. The first respondent shall thereupon undertake re-assessment and pass appropriate orders in accordance with law.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

____
SANJAY KUMAR,J

____
T.AMARNATH GOUD,J

Date:05.06.2018

GJ