

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.28921 of 2018

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The inaction of the Commercial Tax Officer in considering the 'C/H' forms submitted by the petitioner along with their representation dated 30.08.2017, for the tax period 2015-16 under the CST Act, 1956, is being questioned in this Writ Petition as being arbitrary and illegal.

Ms. Shaik Vaheeda Sushama, learned counsel for the petitioner, would submit that the assessment order was passed on 14.09.2016, for the tax period 2015-16, just six months after completion of assessment period; and the petitioner was not given sufficient time to produce the C/H forms though Section 21(4) of the Act enabled the Assessing Authority to pass the assessment order within four years from the end of tax period i.e., by 31.03.2020.

Sri M. Govinda Reddy, learned Special Standing Counsel for Commercial Taxes (TG), on instructions, would submit that the Assessing Authority would consider the C/H forms submitted by the petitioner on 30.08.2017, and would pass a revised assessment order in accordance with law within two months from today.

As the learned Special Standing Counsel for Commercial Taxes, has fairly stated that the petitioner's representation dated 30.08.2017, enclosing thereto certain C/H forms, would be considered by the Assessing Authority, within two months from

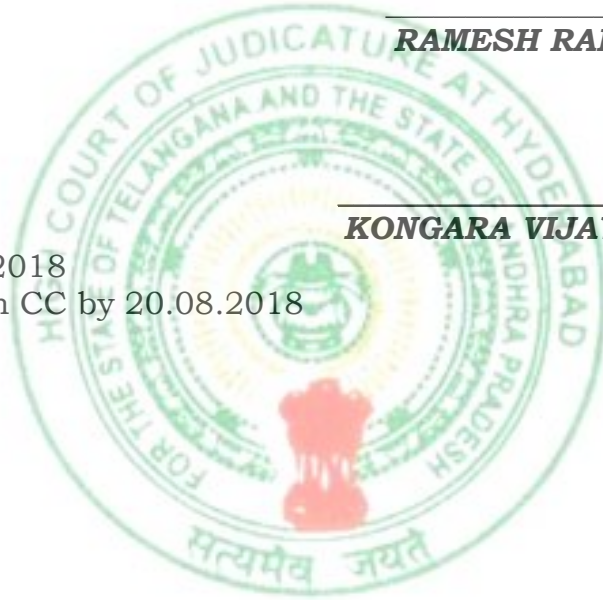
today, it is wholly unnecessary for us to keep the Writ Petition pending on the file of this Court. The Writ Petition is accordingly disposed of directing the Assessing Authority to consider the C/H forms submitted by the petitioner, and pass a revised assessment order, in accordance with law, within two months from today.

The Writ Petition is, accordingly, disposed of. No order as to costs. Miscellaneous petitions, if any, pending in this Writ Petition shall stand closed.

RAMESH RANGANATHAN, J

KONGARA VIJAYA LAKSHMI, J

Date: 16.08.2018
Note: Furnish CC by 20.08.2018
(BO)
BSS



HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

57

WP No.28921 of 2018
(per Hon'ble Sri Justice Ramesh Ranganathan)



Date: 16.08.2018

BSS

