**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

WRIT PETITION NO.3795 OF 2017

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

Sri K.Srinivasa Rao, Learned Counsel for the petitioner, would submit that, in the present case, the concerned tax period is 2011-12; the four-year period to pass an assessment order expired on 31.03.2016; and, since a copy of the assessment order was received by RPAD only on 12.01.2017, it is clear that the assessment order dated 29.03.2016 has been ante-dated only to over come limitation.

After arguing for some time, Sri K.Srinivasa Rao, learned counsel for the petitioner, submitted that, instead of adjudicating the contention urged by him on merits, it would suffice if the petitioner is permitted to file the C-Forms in their possession, before the assessing authority, within ten days from today; and the assessing authority is directed to receive the said forms, and pass a revised assessment order in accordance with law.

Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would draw our attention to the endorsement on both the show cause notice dated 16.07.2014, and the assessment order dated 29.03.2016, to submit that the show cause notice was received by Sri P.C.Satyam, an employee of the petitioner-Company, on 10.09.2014; the assessment order was served by the office-subordinate of the Commercial Tax Department on the petitioner-Company on 02.04.2016; and since the entire dispute relates to C-Forms, it would suffice if the petitioner is directed to submit the C-Forms in his possession within a specified time-frame, and the assessing authority is permitted to pass a revised assessment order in accordance with law. There appears to be a serious dispute as to whether or not both the show cause notice and the assessment order were served on the petitioner-company, soon after they were passed. Sri K.Srinivasa Rao, Learned Counsel for the petitioner, would submit that, while Sri P.C. Satyam is the petitioner's employee, the signature on the endorsement is not his.

It is, however, unnecessary, for us to cause any further enquiry in this regard as both Sri K.Srinivasa Rao, learned counsel for the petitioner and Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would agree that it would suffice if the assessing authority is directed to pass a revised assessment order, after the petitioner is given a reasonable opportunity of filing the C-Forms, and documentary proof of having exported the goods, in their possession.

We consider it appropriate, therefore, to dispose of the Writ Petition setting aside the impugned assessment order, permitting the petitioner to submit valid C-Forms, and documentary proof of the goods having been exported, to the assessing authority within ten (10) days from today. The assessing authority shall, within two (2) weeks thereafter, pass a revised assessment order in accordance with law, and communicate the same to the petitioner. It is made clear that, in case the petitioner does not submit the C-Forms and documentary proof of the goods having been exported, within the aforesaid period of ten days, it is open to the respondents to proceed and pass an assessment order afresh and in accordance with law, without awaiting receipt of C-Forms, and documentary proof of the goods having been exported, from the petitioner thereafter.

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

**NOTE:** Issue CC by tomorrow
B/O
RRB