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

HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVA RAO

Writ Petition No.46988 of 2018

Between:

M/s. Lakshmi Traders, Vizianagaram, represented
by its Proprietrix, Mars. Kalagarla Lakshmi,
W/o Kalagarla Gupta, aged about 56 years,
Vizianagaram District, A.P.

… Petitioner

Vs.

The State of Andhra Pradesh, represented by its
Principal Secretary, Revenue CT Department,
Velagapudi, Amaravathi, Guntur District and
3 others

… Respondents

Counsel for Petitioner : Mr. V. Ganesh Bhujanga Rao

Counsel for Respondents 1&2: G.P. for Revenue (AP)

HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVARAO

Writ Petition No.46988 of 2018

Order: *(per V.Ramasubramanian, J.)*

Aggrieved by an order of re-assessment passed under the Central Sales Tax Act, 1956, without considering the F-declaration forms filed by the petitioner, the dealer has come up with the above writ petition.

2. Heard Mr.V. Ganesh Bhujanga Rao, learned counsel for the petitioner and Mr. S. Suribabu, learned senior standing counsel for the respondent-Department.

3. Under Rule 12 (7) of the Central Sales Tax (Registration and Turnover) Rules, 1957, the 2nd respondent is empowered to consider F-Forms submitted after the assessment provided a sufficient cause is shown.

4. Therefore, the writ petition is disposed of directing the petitioner to submit within two weeks of receipt of a copy of this order, the F-declaration forms along with a petition showing sufficient cause for not filing them in time. Upon the petitioner filing the F-declaration forms and the affidavit, the 2nd respondent shall reconsider the matter and pass orders in accordance with law.

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

V.RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

Date: 27-12-2018
Ksn