HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 5744 of 2019

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

1) Assailing an order of assessment under the Central Sales Tax Act, 1956 and the in action of the Assessing Officer on the subsequent C-forms, the dealer has come up with the above writ petition.

2) Heard Ms. K.Uma, learned counsel appearing for the petitioner and Sri M.Govind Reddy, learned Special Standing Counsel for the respondents.

3) It appears that after an order of assessment was passed in the first instance on 31.03.2017, the petitioner stumbled upon few C-forms and made an application under Rule 12 (7) of the Central Sales Tax (Registration and Turnover) Rules. The same was entertained and a revised order was passed on 23.01.2018.

4) But thereafter the petitioner produced one more C-form on which no action was taken, but a demand was made. Therefore, the petitioner is before us.

5) We have been consistently holding that if the C-Forms produced by the dealers are genuine, the assessing officer can consider the same, subject to his satisfaction that there was no extraordinary delay on the part of the dealers. If few forms could

have been accepted and revised order could have been passed on 23.01.2018, we do not know why no action was taken on the C-form filed subsequently.

6) Therefore, the Writ Petition is allowed, directing the assessing officer to examine the genuineness of the C-form produced after the revised order of assessment and pass fresh orders, in accordance with law, if the C-form is genuine.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 27, 2019
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