THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

WRIT PETITION NO.20749 OF 2019

ORDER: (per SK,J)

The petitioner company assails the assessment order dated 31.03.2017 passed by the Commercial Tax Officer, Sangareddy Circle, under the Central Sales Tax Act, 1956, in relation to the tax period 2013-14.

2. Perusal of the impugned assessment order reflects that the Commercial Tax Officer held against the petitioner company on the ground that it had filed 12 defective 'F' forms and therefore, its claim for exemption in relation thereto could not be accepted.

3. Sri Shaik Jeelani Basha, learned counsel for the petitioner company, would assert that in the event the Commercial Tax Officer found any defect in the 'F' forms submitted, he ought to have afforded an opportunity to the petitioner company to make good the defects and without doing so, the Commercial Tax Officer ought not to have proceeded with the assessment.

4. Sri M.Govind Reddy, learned special standing counsel for Commercial Taxes, State of Telangana, would concede that in terms of the settled legal position, the Commercial Tax Officer was bound to give an opportunity to the petitioner company to make good any lapses in relation to the submission of 'F' forms.

5. The writ petition is accordingly allowed setting aside the assessment order dated 31.03.2017 passed by the Commercial Tax Officer, Sangareddy Circle, in relation to the tax period 2013-14. The Commercial Tax Officer shall afford an opportunity to the petitioner

company to make good the defects in the ‘F’ forms by issuing a notice stipulating the period within which the petitioner company could do so and thereafter finalise the assessment in accordance with law.

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

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SANJAY KUMAR,J

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K.LAKSHMAN,J

Date:26.09.2019

GJ