THE HON'BLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WP.No.2637 of 2020

O R D E R :

1. This Writ Petition is filed challenging the order dt.20.11.2019 in ADC Order No.1729 passed by the 2nd respondent declining the petitioner's request for adjournment made on 18.11.2019 for two weeks.

2. Counsel for the petitioner contends that the petitioner's company is in liquidation before the NCLT and a moratorium order has been passed in the matter by the NCLT; that for the year 2013-14, an assessment order had been passed on 28.03.2017 by the Assessing Authority under the Central Sales Tax Act, 1956, which was challenged by the petitioner before the 2nd respondent in Appeal No.PVC/336/2018-19; that the petitioner was trying to procure the 'C' & 'H' forms from his suppliers outside the State in regard to the interstate sales of tower parts and steel products, but there has been delay in supply of the same by the vendors of those products; that when the matter was listed on 20.11.2019 before the 2nd respondent, the representative of the petitioner sought time to obtain 'C' & 'H" forms, but without adverting to the said request, the impugned order has been passed by the 2nd respondent on 20.11.2019(ADC order No.1729).

3. Counsel for the petitioner contends that if the petitioner is granted two months time, petitioner will procure 'C' & 'H' forms in respect of the interstate sales done by the petitioner during the said period of 2013-14 and furnish them to the 2nd respondent.

4. Sri J.Anil Kumar, Special Counsel for the Commercial Taxes supported the order passed by the 2nd respondent and contended that in spite of several opportunities being given to the petitioner, petitioner did not avail them.

5. Since the petitioner claims that 'C' & 'H' forms were not issued by his vendors in respect of tower parts and steel products in relation to the interstate sales done during the year 2013-14 and that the petitioner is trying to secure the same from his vendors, we are of the opinion that two months time ought to be granted to the petitioner to procure the same.

6. Accordingly, this Writ Petition is allowed; the order dt.20.11.2019 in ADC order No.1729 passed by the 2nd respondent is set aside and the matter is remitted back to the 2nd respondent; the petitioner is granted two months time from today to produce whatever 'C' & 'H' forms he is able to procure from his vendors in respect of the interstate sales of the tower parts and steel products; and on the petitioner filing the same, the 2nd respondent shall pass a fresh reasoned order after considering the same in accordance with law and communicate his decision to the petitioner. No order as to costs.

7. Consequently, Miscellaneous Petitions pending if any, shall stand closed.

M.S. RAMACHANDRA RAO, J

T.AMARNATH GOUD, J

11th February, 2020.

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