APHC010473872026

**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI**

**Bench
Sr.No:-6
[3543]**

WRIT PETITION Nos.26027, 26042 and 26317 of 2026

Between

Royal India Spices ...Petitioner

Vs.

Commercial Tax Officer and Others ...Respondent(s)

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**CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR**

DATE : 27th October 2026

Present :

Advocate for Petitioner: SRINIVASA RAO KUDUPUDI

Advocate for Respondent: GP FOR COMMERCIAL TAX

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP Nos.26027, 26042 and 26317 OF 2026

COMMON ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. As the issue involved in all these writ petitions is one and the same, they are being disposed of by this common order.

2. The petitioners suffered orders of assessment through which higher rate of tax was levied in the absence of filing of H-Forms. Subsequently, the petitioners approached the authorities by making representations to consider the H-Forms by duly explaining the reasons as to why there was delay in filing the same. The respondent authorities by impugned endorsements/assessment orders/appellate orders, rejected the request of the petitioners in considering the H-Forms after finalization of CST Assessment by the assessing authority, while returning the H-forms submitted by them. Aggrieved by the same, the present writ petitions were filed.

3. Be that as it may, in similar cases, a co-ordinate division bench of this Court in WP No.30640 of 2016 and batch passed the following order on 29.01.2025.

> *"The present case relates to the admissibility of the 'H' Forms, after the assessment proceedings had been completed. The said issue has been referred to a Full Bench, by a Division Bench of this Court, by an order dated 22.01.2025, in W.P.No.7158 of 2018 & batch.*
>
> *This Writ Petition is also referred to the Full Bench.*
>
> *Accordingly, Registry is directed to place the bundle before the Hon'ble The Chief Justice for appropriate directions."*

4. Accordingly, the aforesaid batch of writ petitions were posted before Full Bench for addressing and answering the issue involved therein. After examining the matter in time, while referring various provisions under Central Sales Tax Act, 1956, the full bench of this Court by order dt.08.10.2026 answered the reference as under:

> *"17. In view of the discussions made above, the reference is answered holding that time prescribed under Rule 12(7) of CST (R&T) Rules, 1957 as to submission of declaration forms in Form 'C' and Form 'F' within three months after the end of the period to which the declaration relates to, does not extend to Form H and the benefit under the Rule 12 [10 (b)] does not apply to invoke the parity between the Form C and Form H particularly with regard to time limit, when Rule 12 [10 (a)] is very clear that the declaration referred under Section 5(4) shall be in Form H and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority.*
>
> *18. All the writ petitions shall stand disposed of in the above terms.*
>
> *19. There shall be no orders as to costs"*

5. In view of the above order dt.08.10.2026 in WP No.30640 of 2016 and batch passed by the Full Bench of this Court, the issue involved in the present writ petitions is no more *res integra*. Accordingly, following the judgment of the Full Bench in the aforesaid batch of writ petitions, the question of considering H-Forms after the assessment made by the First Assessing Authority does not arise. In that view of the matter, these writ petitions would have to be dismissed.

6. Accordingly, the writ petitions are dismissed. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

27.10.2026
DR

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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP Nos.26027, 26042 and 26317 OF 2026
Date 27.10.2026

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