A.C. Traders Vs. The State of Andhra Pradesh and Another

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Court : Andhra Pradesh

Decided On : Oct-08-2015

Judge : G. Chandraiah &Amp; Challa Kodanda Ram

Appeal No. : Writ Petition Nos. 33059 & 33129 of 2015

Appellant : A.C. Traders

Respondent : The State of Andhra Pradesh and Another

Judgement :

Challa Kodanda Ram, J.

1. The Endorsements dated 25.07.2015 passed by the 2^{nd} respondent are questioned in these writ petitions. The petitioner came to be assessed under the CST Act, for the Assessment Years 2008-09 and 2010-11, by the 2^{nd} respondent vide proceedings dated 10.02.2012 and 29.03.2014, respectively. A demand for Rs.20,66,391/- for the Assessment Year 2010-11, and Rs.8,79,285/- for the Assessment Year 2008-09, was raised.

2. A perusal of the Assessment Orders would go to show that, under the CST Act, certain turnovers which have been claimed on account of export as well as inter-State sales have been rejected for granting exemption as the assessee/dealer did not substantiate the same by filing necessary declarations as required under Section 6A read with Rule 12 of the Central Sales Tax (Registration and Turnover)

Rules, 1957 (Rules, for short). After the Assessment Orders were passed, the petitioner submitted Cdeclaration forms on 10.07.2014 for a turnover of Rs.1,46,78,283/- and Rs.84,21,500/- and also Hdeclaration forms along with other documents for a turnover of Rs.3,72,56,831/- and Rs.1,91,63,486. This fact has been reiterated by the petitioner vide its letters dated 14.07.2015 and 15.07.2015 addressed to the 2nd respondent. Thereafter, the impugned Endorsements came to be passed rejecting the request of the petitioner for re-consideration of Assessment Orders on the ground that the reasons stated by the petitioner were not convincing.

3. Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

4. It is not being disputed that this Court in the case of Godrej Agrovet Ltd., China Pothapally and Another v. Commercial Tax Officer, Eluru, and Another (41 APSTJ 92), held that C-forms and F-forms filed even after passing of the Assessment Order, deserves to be considered. The necessity of C-forms is only to buttress the argument of the dealer that, as a matter of fact, the goods have moved from one State to another State pursuant to a sale and, as such, they are required to be taxed at a lesser rate under the CST Act. Providing of C-forms is a confirmation from the dealer of the other State that the goods have, in fact, been received pursuant to an inter-State sale. In that view of the matter, a liberal approach ought to have been adopted, though statutorily a period of three months has been prescribed for filing of declaration in terms of Section 6A read with Rule 12(7) of the Rules. However, the very fact that a discretion had been given to the Assessing Officer to make an exception to the Rule would itself indicate that the same need not be viewed in a rigid manner. In that view of the matter, the Endorsements dated 25.07.2015 cannot sustain so far as the issue with regard to the C-forms is concerned.

5. Hence, the Endorsements dated 25.07.2015 are set aside and the 2nd respondent is directed to take into consideration the C-forms filed by the petitioner and pass appropriate orders by modifying the Assessment Orders, within a period of six weeks from the date of receipt of a copy of this order. We make it clear that

this order is confined to C-forms only.

6. The writ petitions are, accordingly, disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.