

cAPHC010127262025



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3525]

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6526/2025

Between:

Sree Maruthi Granites

...PETITIONER

AND

The State Of Ap and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.THOKA DEVA DEEPAK ANIRUDH YADAV

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Thoka Deva Deepak Anirudh Yadav, learned counsel appearing for the petitioner, and learned Government Pleader for Commercial Tax, appearing for the respondents.

2. The petitioner was assessed to tax under the Central Sales Tax Act, 1956, for the assessment years 2015-2016 and 2016-2017, by way of assessment orders dated 06.01.2020 and 02.12.2020 respectively.

3. The Assessing Officer had rejected the claim of the petitioner for a reduced rate of tax, on inter-state sales, on the ground that necessary C-forms have not been produced before the Assessing Officer by the date of assessment.

4. Thereafter, the Assessing Officer had initiated steps for recovery of tax demanded under the aforesaid assessment orders by attaching the property of the petitioner and seeking to auction the property. The petitioner states that various attempts to auction the property of the petitioner did not meet with success.

5. The petitioner has now approached this Court by way of the present writ petition with the contention that C-forms, which have been produced earlier, by the petitioner, after the assessment proceedings, were not taken into account by the Assessing Officer on the ground that the said C-forms have not been produced at the time of assessment. The petitioner contends that the C-forms could not be produced on account of the buyers of the petitioner, delaying the issue of such C-forms.

6. The petitioner relying upon the judgment of the Division Bench of the erstwhile High Court of A.P. in **Godrej Agrovat Ltd., vs. The Commercial Tax Officer, Eluru**¹, contends that it is permissible for the dealer to produce the C-forms even after the order of assessment, subject to the condition of an explanation being offered for such a delay.

¹ 2005 SCC OnLine AP 1286

7. The learned counsel for the petitioner would submit that the Assessing Officer, without considering the reasons set out by the petitioner for delay in producing the C-forms, has refused to accept the said C-forms and revised the tax liability of the petitioner. It is submitted that such an action is clearly not in accordance with the directions of the erstwhile High Court of A.P. in **Godrej Agrovat Ltd., vs. The Commercial Tax Officer, Eluru.**

8. The learned Government Pleader for Commercial Tax opposes the plea of the petitioner on the ground that the assessment for the years 2015-2016 and 2016-2017 had been completed way back in 2020 for both the tax periods. The petitioner despite attachment of property had not come forward diligently to produce necessary C-forms. In the circumstances, the petitioner cannot be permitted to file C-forms as and when he pleads, in as much as, there would be no finality to any order of assessment.

9. The Division Bench of the erstwhile High Court of Andhra Pradesh, in **Godrej Agrovat Ltd., vs. The Commercial Tax Officer, Eluru,** after considering the CST Rules, had held that C-forms can be produced by the dealers, even after assessment, provided they are able to give appropriate justification and reasons for the delay in filing the C-forms. In the event, such reasons are sufficient to condone the delay in filing C-forms, it would be open to the Assessing Officer to consider the said C-forms for the purpose of reduction of the liability of the petitioner to that extent.

10. Following the said judgment, this writ petition is disposed of with the following directions:

1. The petitioner is at liberty to approach the 2nd respondent-Assessing Officer with an application to condone the delay and to receive the C-forms produced by the petitioner and to consider the same for reduction of liability of the petitioner.
2. In the event of such an application being made, along with relevant C-forms, the 2nd respondent shall consider the said application and take a decision as to whether the reasons set out by the petitioner are sufficient to condone the delay in filing the C-forms and pass appropriate orders for necessary revision of the assessment order, in the event of C-forms being accepted.
3. The petitioner is given four weeks time to file such an application if the petitioner deems fit for this purpose.

As a sequel, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

R. RAGHUNANDAN RAO, J

Dr. K MANMADHA RAO, J

Js.
Issue C.C. today.

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE DR JUSTICE K MANMADHA RAO**

WRIT PETITION No.6526 of 2025

(per Hon'ble Sri Justice R Raghunandan Rao)

19th March, 2025

Js.