APHC010226512019

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

[3529]

TUESDAY,THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 10051/2019</u>

Between:

1. A.P.S. STEELS LTD., PLOT NO. 66/3, THUMUKUNTA VILLAGE, HINDUPUR MANDAL, REPRESENTED BY ITS ACCOUNTS EXECUTIVE, SRI. Y. VENKATESH, S/O. V. YELLAPPA, AGED ABOUT 32 YEARS, ANANTHAPUR DISTRICT, ANDHRA PRADESH.

...PETITIONER

AND

1. THE COMMERCIAL TAX OFFICER, HINDUPUR, ANANTHAPUR DISTRICT, ANDHRA PRADESH.
2. THE APPELLATE DEPUTY COMMISSIONER CT, KURNOOL, KURNOOL DISTRICT, ANDHRA PRADESH.
3. STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE(CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased toor direction particularly in the nature of Writ of mandamus declaring the action of the 1st respondent - Commercial Tax Officer, Hindupur in not following the orders of the 2nd respondent , the Appellate Deputy Commissioner, Kurnool and returning the original 'F' forms and thereby not accepting the duplicate 'F' forms filed by the Petitioner as illegal, arbitrary, unjust, improper, contrary to the doctrine of hierarchy and contrary to the judgements of the Hon'ble Apex Court reported in AIR 1971 SC 182 and AIR 1992 SC 711 and the judgements of the Hon'ble High Court of A.P. in W.P. No. 11297/2010 and 11318/2010 and this Hon'ble Court passed in W.P. Nos. 48167/2018 and 1707/2019 and contrary to the contrary to the provisions of the CST Act 1956 and direct the Commercial Tax Officer, Hindupur to pass fresh orders after issuing the orginal 'F' forms to the petitioner and grant such other relief or reliefs

IA NO: 1 OF 2019

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the collection of the disputed tax of Rs. 4,33,155/- else the Petitioner would be put to serious loss and hardship and grant such other relief or reliefs

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

The Court made the following order: :*(per Hon'ble Sri Justice R Raghunandan Rao)*

The petitioner deals with steel and steel products. As part of its business, the petitioner was dispatching M.S.Ingots to its depot at Gowribidanur and obtained finished goods therefrom. In the course of these transactions during the assessment year 2009-10, F-Forms which were issued for the dispatch of M.S.Ingots were erroneously prepared by not showing the correct value of the finished goods to be received. Subsequently, certain corrections appear to have been made to incorporate the actual value of the goods being dispatched.

2. On account of these corrections, the Assessing Authority refused to accept the F-Forms and brought the entire turnover covered by such F-Forms to tax at the rate of 4%. Aggrieved by the order dated 25.03.2014, the petitioner preferred an appeal before the Appellate Deputy Commissioner, Kurnool. The said appeal was disposed of on 21.05.2016, whereby the Appellate Deputy Commissioner, after taking note of the aforesaid facts, set aside the assessment order and remanded the matter back to the Assessing Authority with a direction to the petitioner to produce F-

Forms covering the disputed turnover, reflecting the correct value of the finished goods under stock transfer.

3. Pursuant to the remand, the Assessing Authority took up assessment again. During the course of the reassessment, the Assessing Authority refused to accept the duplicate F-Forms filed by the petitioner and passed a consequential order dated 27.09.2018. Aggrieved by the same, the petitioner has approached this Court by way of the present writ petition.

4. It appears that both the petitioner as well as the Assessing Authority have not properly understood the scope and purport of the order of the Appellate Deputy Commissioner. By the said order, the Appellate Deputy Commissioner had directed the petitioner to furnish fresh F-Forms showing the correct value, and further directed the Assessing Authority to consider such fresh F-Forms for the purpose of determining the actual tax liability of the petitioner. As both sides had not followed the same, it would be appropriate to set aside the assessment order dated 27.09.2018 and remand the matter back to the Assessing Authority for fresh consideration.

5. Needless to say, the petitioner is at liberty to produce the corrected F-Forms, and upon such production, the Assessing Authority should consider the same and pass appropriate orders of assessment in accordance with law.

6. Accordingly, this writ petition is disposed of. There shall be no order as to costs.

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

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Dt.21.04.2026
DSB

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HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

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

WP.No.10051/2019

Dated 21.04.2026

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