

**HIGH COURT OF ANDHRA PRADESH**  
TUESDAY ,THE TWENTY FIRST DAY OF DECEMBER  
TWO THOUSAND AND TWENTY ONE

**PRSENT**

**THE HONOURABLE SRI JUSTICE AHSANUDDIN AMANULLAH**

**THE HONOURABLE MS JUSTICE B S BHANUMATHI**

**WRIT PETITION NO: 30150 OF 2021**

**Between:**

1. S S ENGINEERING AND CONSULTANTS 11-49-1, No.1, Pidimgoyya, Morumpudi, Rajahmundry 533 103. East Godavari District, Andhra Pradesh. Rep. by its authorized Signatory Mr.Vikram Kumar Jain

**...PETITIONER(S)**

**AND:**

1. THE COMMERCIAL TAX OFFICER Alcotgardens Circle, Rajahmundry 533 103. East Godavari District, Andhra Pradesh
2. The Chief Commissioner of State Tax Andhra Pradesh, H.No.5-59, Edupugallu, Vijayawada. Krishna District.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT II) Department, A.P.Secretariat, Velagapudi, Amaravati

**...RESPONDENTS**

**Counsel for the Petitioner(s): P GIRISH KUMAR**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following: ORDER**

**HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**

**THE HON'BLE Mr. JUSTICE AHSANUDDIN AMANULLAH  
AND  
THE HON'BLE Ms. JUSTICE B. S. BHANUMATHI**

**W.P.No.30150 of 2021**

M/s. S S Engineers and Consultants, 11-49-1, No.1, Pidimgoyya,  
Morumpudi, Rajahmundry – 533 103, East Godavari District,  
Andhra Pradesh rep. By its authorised signatory Mr. Vikram Kumar Jain

.....Petitioner

Versus

1. The Commercial Tax Officer,  
Alcotgardens Circle, Rajahmundry – 533 103.  
East Godavari District, Andhra Pradesh.
2. The Chief Commissioner of State Tax, Andhra Pradesh,  
H.No.5-59, Edupugallu, Vijayawada, Krishna District
3. The State of Andhra Pradesh, rep. By its Principal Secretary,  
Revenue (CT.II) Department, A.P Secretariat, Velagapudi,  
Amaravati.

.... Respondents

Counsel for the petitioner : Mr. P. Girish Kumar,  
Advocate  
Counsel for the respondents : Mr. T. C. D. Sekhar,  
GP for Commercial Tax

**ORAL JUDGMENT**

**Date: 21-12-2021**

*(Per Hon'ble Mr. Justice Ahsanuddin Amanullah)*

Heard Mr. P. Girish Kumar, learned counsel for the petitioner and  
Mr. T. C. D. Sekhar, learned Government Pleader, Commercial Tax, for  
the respondents.

2. The petitioner has moved the Court being aggrieved by  
proceedings Ref.No.A1(1)/4/2018, dated 06.05.2019 of the respondent

no.2 and the Reassessment Proceedings bearing No.ZH370321OD15930, dated 02.02.2021, passed by the respondent no.1 by which the benefit with regard to Form 'H' has not been considered despite the petitioner submitting the same.

3. Learned counsel for the petitioner submitted that the initial assessment order was passed without giving the petitioner the benefit of submitting Form 'C' and Form 'H' and thus, it had filed a representation dated 05.06.2020 before the respondent no.1 submitting the original 'C' Forms and 'H' Forms.

4. It was submitted that by the order impugned, the authority has granted the benefit with regard to 'C' Forms but there is absolutely no consideration with regard to 'H' Forms.

5. Learned counsel drew the attention of the Court to various judgments/orders of Coordinate Benches in which it has been held that the assessee can produce 'C' Forms as well as 'H' Forms even after the initial assessment, which is required to be considered by the concerned authority. Learned counsel submits that by non-consideration of the 'H' Forms submitted by it, a right for exemption to the extent of 'H' Forms has wrongly been denied to it.

6. Learned counsel for the respondents submits that for consideration of the Form 'H' after the assessment order, there has to be sufficient ground and in the present case, from the application filed by the petitioner, enclosing 'H' Forms, no explanation is forthcoming and rightly, the same has not been considered. However, the reason why such fact has not been indicated in the order impugned could not be satisfactorily explained by the learned counsel.

7. In the aforesaid background, the Writ Petition stands disposed of, with a direction to the respondent no.1 to pass an order, in

continuation of the order impugned, dealing with the aspect of submission of original 'H' Forms by the petitioner with regard to the period in question. Let the same be done within four weeks from the date of receipt of a copy of this order by him.

8. It is made clear that the Court has not gone into the merit of the rival contentions and it shall be open for the respondent no.1 to take an independent view based on the materials already available before him. There shall be no order as to costs.

9. Miscellaneous applications, if any pending, also stand disposed of.

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**(AHSANUDDIN AMANULLAH,J)**

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**(B. S. BHANUMATHI,J)**

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