Date of reserved for orders : 10.07.2026
Date of pronouncement : 08.10.2026
Date of uploading : 15.10.2026

APHC010822412016

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI [3594]
(Special Original Jurisdiction)

THURSDAY, THE 8th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION Nos.30640, 17678, 10587, 32133, 32418, 36940 and 36954 of 2016, 31208 and 36063 of 2017 and 7158, 45387, 45504, 47197 and 47287 of 2018 and W.P.Nos.260, 1590, 11115 of 2019 and 2051, 2110, 2514, 6480 and 6597 of 2020, 3111 of 2021 and 40351, 40354 of 2022, 23960 of 2023 and 29854 of 2024 and 2564, 9604, 9702, 11011, 13099 and 13102 of 2026

WRIT PETITION NO: 30640/2016

Between:

1. M/S. SRI VEERA VENKATA SATYANARAYANA MODEM RICE MILL, SRUNGAVRUKSHAM, PALAKODERU MANDAL, REPRESENTED BY ITS MANAGING PARTNER, SRI. KURMALA NAGARAJU @ NAGA VENKATA SATYANARAYA MURTHY S/O. KURMALA GANGA RAJU, AGED ABOUT 62 YEARS, WEST GODAVARI DISTRICT.

...PETITIONER

AND

1. CTO BHEEMAVARAM 2 ORS, BHEEMAVARAM, WEST GODAVARI DISTRICT-ANDHRA PRADESH.
2. THE COMMISSIONER OF COMMERCIAL TAXES, ANDHRA PRADESH, HYDERABAD.
3. STATE OF ANDHRA PRADESH REPRESENTED BY ITS, SPECIAL CHIEF SECRETARY TO GOVT, A.P. SECRETARIAT, SAIFABAD,

HYDERABAD.

...RESPONDENT(S):

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)
2. SHAIK JEELANI BASHA(SPL SC FOR CT AP)

WRIT PETITION NO: 17678/2016

Between:

M/s.syamalamba Modern Rice Mill, **...PETITIONER**

AND

State Of Andhra Pradesh and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. P BALAJI VARMA

Counsel for the Respondent(S):

1.
2. SURIBABU S(SPL SC FOR CT AP)

WRIT PETITION NO: 10587/2016

Between:

M. Laila Rani **...PETITIONER**

AND

Appellate Dy Commr Ct Guntur 3 Ors and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. BETHAPALLI SURYANARAYANA (CENTRAL GOVT COUNSEL)
2. SHAIK JEELANI BASHA(SPL SC FOR CT AP)
3. HARINATH N (DEPUTY SOLICITOR GENERAL OF INDIA)

WRIT PETITION NO: 32133/2016

Between:

M/s. Sri Sai Surya Traders, E.g.dist. **...PETITIONER**

AND

The Commercial Tax Officer E G Dist A P 3 Otrs and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)
2. SURIBABU S(SPL SC FOR CT AP)

WRIT PETITION NO: 32418/2016

Between:

Partner, M/s.sri Radhakrishna Rice Mill, West Godavari Dist **...PETITIONER**

AND

Commercial Tax Officer West Godavari Dist 2 Others and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)
2. SURIBABU S(SPL SC FOR CT AP)

WRIT PETITION NO: 36940/2016

Between:

Managing Partner, M/s. Pallavi Enterpries, Vijayawada **...PETITIONER**

AND

Prl Secretary Revenue Ct Dept Hyd Another and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K RAJI REDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)
2. SURIBABU S(SPL SC FOR CT AP)

WRIT PETITION NO: 36954/2016

Between:

Managing Partner, M/s. Girija Moderen Rice Mill, Vijaywada **...PETITIONER**

AND

Prl Secretary Revenue Ct Dept Hyd Another and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K RAJI REDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)
2. SHAIK JEELANI BASHA(SPL SC FOR CT AP)

WRIT PETITION NO: 31208/2017

Between:

M/s Meharbaba Rao & Boiled Rice Mill Cont. Com.. Krishna Dis **...PETITIONER**

AND

The Commercial Tax Officer Krishna Dist 3 Others and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 36063/2017

Between:

M/s. Sri Ramanjaneya Traders, **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 7158/2018

Between:

M/s. Mohan Spintex India Limited , **...PETITIONER**

AND

Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 45387/2018

Between:

M/s. Aiswarya Cotton Mills, **...PETITIONER**

AND

The Commercial Tax Officeri and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 45504/2018

Between:

M/s. Sri Lalitha Cotton Mills Pvt Ltd. **...PETITIONER**

AND

The Commercial Tax Officeri and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 47197/2018

Between:

M/s. Balaji Traders, **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 47287/2018

Between:

Sri Vigneswara Traders **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 260/2019

Between:

M/s Ravindranath Fruit Canning India Pvt. Ltd., **...PETITIONER**

AND

The Appellate Deputy Commissioner Ct and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1.

WRIT PETITION NO: 1590/2019

Between:

Saraswathi Granites **...PETITIONER**

AND

The Appellate Dy Commissioner and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. THE ADVOCATE GENERAL (AP)

WRIT PETITION NO: 11115/2019

Between:

Sarda Metal And **...PETITIONER**

AND

The Assistant Commissioner Ct and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. A SARVESWAR RAO

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 2051/2020

Between:

M/s. Quality Stones **...PETITIONER**

AND

The Deputy Commissioner Ct and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 2110/2020

Between:

Quality Stones **...PETITIONER**

AND

The Deputy Commissioner Ct and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 2514/2020

Between:

M/s. Sai Ganesh Exports **...PETITIONER**

AND

The Commercial Tax Officer Noi and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 6480/2020

Between:

M/s. Sita Lakshmi Traders, **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 6597/2020

Between:

Sita Lakshmi Traders **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

WRIT PETITION NO: 3111/2021

Between:

M/s. Sri Venkata Sai Siva Ganga Granites **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 40351/2022

Between:

M/s. Jaya Mineral Exports **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 40354/2022

Between:

M/s. Jaya Mineral Exports **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 23960/2023

Between:

M/s Srinivasa Granites **...PETITIONER**

AND

The Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 29854/2024

Between:

M/s. Azad Traders, **...PETITIONER**

AND

The Chief Commissioner Of State Taxes and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 2564/2026

Between:

M/s. Ritesh Spices, **...PETITIONER**

AND

Union Of India and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. DR D VENKATA RAMANA REDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 9604/2026

Between:

Sri Balaji Traders **...PETITIONER**

AND

Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 9702/2026

Between:

Sri Balaji Traders **...PETITIONER**

AND

Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 11011/2026

Between:

M/s. Sri Balaji Traders **...PETITIONER**

AND

Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 13099/2026

Between:

Ganesh Spices **...PETITIONER**

AND

Commissioner Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

WRIT PETITION NO: 13102/2026

Between:

M/s. Ganesh Spices **...PETITIONER**

AND

Commercial Tax Officer and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

And

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION Nos.30640, 17678, 10587, 32133, 32418, 36940 and 36954 of 2016, 31208 and 36063 of 2017 and 7158, 45387,45504,47197 and 47287 of 2018 and W.P.Nos.260, 1590, 11115 of 2019 and 2051, 2110, 2514, 6480 and 6597 of 2020, 3111 of 2021 and 40351, 40354 of 2022, 23960 of 2023 and 29854 of 2024 and 2564, 9604, 9702, 11011, 13099 and 13102 of 2026

COMMON ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

The question involved in this batch of cases for resolution by Full Bench is whether the time prescribed under Rule 12(7), which permits the submission of declarations in Forms 'C' and 'F' within three months after the end of the period to which the declaration relates, would equally apply to the Certificate in Form 'H'. Alternatively, the question is whether Form 'H' must necessarily be furnished before the completion of the assessment proceedings, in the absence of any specific provision extending the time for its submission or in the absence of any specific prescription by the State in respect of Form 'H', as to its form and submission.

2) [i] In respect of an issue touching the refusal of the concerned authorities, to permit the submission of 'H' forms after the assessment process, for extending the benefit in terms of Section 5(3) of CST Act,1956, a Division Bench of this Court while considering the earlier orders in different writ petitions, vide a batch of W.P.Nos.7158 of 2018, 10587 of 2016, 2514, 6480 and 6597 of 2020, 3111 of 2021, and 40351, 40354 of

2022, 23960 of 2023, 29854 of 2024 passed the following orders dated 22.01.2025:

"…

The petitioners contend that there is no time limit for receipt of 'H' Forms, and that such 'H' Forms can be filed even after the assessment proceedings have been completed, in view of the Judgments of the erstwhile High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh and this Court in W.P.No.1466 of 2017 dated 24.01.2027, W.P.No.16718 of 2019 dated 30.10.2019, W.P.No.12450 of 2019 dated 07.10.2023 and W.P.No.18205 of 2020 and batch dated 11.09.2024.

In all these Judgments, the Division Bench, in each case, had taken the view that the Judgment of the erstwhile High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh in the case of M/s. Godrej Agrovet Ltd., China Pothapally & another vs. Commercial Tax Officer, Eluru & another1, relating to 'C'&'F' forms and the time within the such 'C'&'F' Forms can be filed would apply to the production and filing of 'H' Forms also.

….

The logical consequence of this interpretation would be that filing of Form 'H' would not be mutatis mutandis with the filing of Form 'C' and 'F'.

In view of the earlier Judgments of the Division Benches of this Court which are co-ordinate with this bench, it would only be appropriate that the matter is placed before the Hon'ble The Chief Justice for reference to a Full Bench to resolve this issue."

[ii] Further in another batch of writ petitions vide W.P.Nos.30640 of 2016, 32418, 17678 and 32133 of 2016, 36063 and 31208 of 2017, 45387, 45504, 47197 and 47287 of 2018, 260 and 1590 of 2019, 2051, 2110 of 2020, 36940, 36954 of 2016 and 11115 of 2019 the same Division Bench of this Court made the following order dated 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."

[iii] When the above orders passed in the batch of writ petitions were placed before the Hon'ble the Chief Justice with a note, this Full Bench was constituted for addressing and answering the issue referred under the orders dated 22.01.2025 and 29.01.2025 passed by a Division Bench of this Court in the batch of Writ Petitions mentioned above.

3) **Details of writ petitions**:

The writ petitioners in each case were served with a memo for not producing the 'H' Form contemplated in terms of CST Act levying Tax. The said memo issued against each petitioner in respect of the writ petitions under challenge, as per details in the writ petitions are as follows:-

Sl.No.	W.P.NO.	Memo details	Enclosed as
01.	30640 of 2016	REV.35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
02.	10587 of 2016	Assessment Order vide CTD No.30328 TIN 28922223727/ 2014-15 (CST) dated 17.07.2015	Ex.P2
03.	17678 of 2016	Assessment Order vide A.O.No.4861, TIN No.28060179513/2011-12 (CST) dated 25.01.2016	Ex.P1
04.	32133 of 2016	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P5
05.	32418 of 2016	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
06.	7158 of 2018	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P7
07.	45387 of 2018	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P3

08.	45504 of 2018	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P3
09.	47197 of 2018	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
10.	47287 of 2018	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
11.	260 of 2019	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P3
12.	1590 of 2019	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P3
13.	11115 of 2019	A.O.No.125357 TIN:37963232752,dated 08.08.2018	Ex.P1
14.	36940 of 2016	A.O.17813 Tin.28180186299 dated 31.03.2016	Ex.P2
15.	36954 of 2016	A.O.17822, TIN.28148617993 dated 31.03.2016	Ex.P2
16.	31208 of 2017	REV.35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
17.	36063 of 2017	REV.35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P1
18.	2051 of 2020	DC.ORDER.NO.2728. Spl.R.No.18/2017-18 dt.12.11.2019	Ex.P1
19.	2110 of 2020	DC.ORDER.NO.-2727. Spl.R.No.17/2017-18 dt.12.11.2019	Ex.P1
20.	2514 of 2020	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P5
21.	6480 of 2020	AAO No.109148 TIN No:28430152276/2013-14(CST) dt.30.03.2018.	Ex.P3
22.	6597 of 2020	AAO No.176339 TIN No:28430152276/2011-12(CST) dt.07.11.2019.	Ex.P3
23.	311 of 2021	AO.No.63076/31.03.2017	Ex.P3
24.	40351 of 2022	AO.No.59673/25.03.2017	Ex.P2
25.	40354 of 2022	AO.No.64162/31.03.2017	Ex.P3
26.	23960 of 2023	AO.No.64238/31.03.2017	Ex.P3
27.	29854 of 2024	Assessment No.CST/Nil/2015-16 Tin.3739834422, (A.O.No.167534) dt.23.09.2019	Ex.P2
28.	2564 of 2026	DIN:DIN3720122591299 TIN:37600233815/2015-16(CST) Dt.20.12.2025	Ex.P1
29.	9604 of 2026	TIN.28660183373/2012-13/CST dt.28.10.2015	Ex.P1
30.	9702 of 2026	TIN.28660183373/2011-12 dt.31.03.2015	Ex.P1
31.	11011 of 2016	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P5
32.	13099 of 2026	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P13
33.	13102 of 2026	REV-35024/12/2016-CT-II(1)-1 dt.30.04.2016	Ex.P13

4) Heard Sri M.V.J.K. Kumar, K. Srinivasa Rao, P. Balaji Varma, K. Raji Redy, A. Sarveswara Rao, K. Adi Siva Vara Prasad, G.Narendra Chetty, P. Venkata Sai Rajesh, Dr.D. Venkata Ramana Reddy, learned counsel for the writ petitioners; Sri R. Kalyan Chakravarthy, learned Government Pleader for Commercial Tax and Sri S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax appearing for the respondents.

5) **Summary of the arguments of learned counsel for the petitioners**:-

A. Objective of the Article 286 of the Constitution is to exempt the Export Sales from the clutches of sales tax, when the Constitution came into force in 1950.

B. Central Sales Tax [CST] was introduced by Constitutional amendment by formulating principles when sale is inter-state and when it is outside the State and when it is sale in the course of import and export.

C. In ***Coffee Board, Banglore Vs. Joint Commercial Tax Officer, Madras*** case *[cited 1 supra]* the Hon'ble Apex Court held that the sale by the Coffee Board to the exporter was only for export not for sale, in the course of export. Parliament, thereafter, considered the same and by the Central Sales Tax (Amendment) Act, 1956, inserted Section 5(3) in the Central Sales Tax Act, 1956 providing

that the last sale immediately preceding to the export, shall also deemed to be a sale in the course of such export.

D. For claiming the benefit under Section 5(3) of the CST Act 1956, Form ‘H’ was prescribed and the exporter must furnish Form H. The Central Government, in exercise of the rule-making power conferred under the Act, prescribed relevant forms and rules, namely, the Central Sales Tax (Registration and Turnover) Rules, 1957. Rule 12(10) prescribes the form of declaration in Form ‘H’, while Rule 12(7) governs the time and manner in which such declaration is required to be furnished with reference to ‘C’ forms and the same shall apply to ‘H’ forms also in view of Rule 12(10)(b) r/w Rule 13 (3) of CST Rules.

E. Section 13 of the CST Act, confers rule-making powers upon two distinct authorities. Section 13(1) empowers the Central Government to make rules, whereas Section 13(3) empowers the State Government to make rules. Though the State Government was empowered under Section 13(3) to make rules in respect of Form ‘H’, it did not exercise the said power.

F. Since the State Government failed to prescribe the procedure and the method, which the requirement was to be complied with, the dealer cannot be expected to comply with a requirement for which no prescribed procedure or mechanism was available, then the doctrine of “Lex Non Cogit Ad Impossibilia” would apply.

6) **Summary of arguments of the learned Government Pleader:**

A. Form ‘C’ is relating to Inter-state sale and covered in terms of Section 8 (4) of the CST Act r/w Rule 12(1).

B. Form ‘F’ is referred to in Section 6A of the Act r/w Rule 12(5) and as to movement of the goods from one State to another by the reason of transfer by him to other place of his business (Branch transfer).

C. Form ‘H’ is a condition precedent to an export sale referring to in Section 5 (4).

D. Section 13(3) is relating to making rules not inconsistent with Central Rules. The same is not helpful to the petitioners to claim exemption from the central rules in the absence of specific rule.

E. Rule 12(10(b)) requires careful application. Rule 12(1) specifies that the declaration and certificate referred to in sub-section (4) of Section 8 of the CST Act must be in Form 'C' and Form 'D' respectively. While Rule 12(7) prescribes the time limit for furnishing Form Nos. C. Form No. H is not covered under Rule 12(7).

F. Rule 12[10(a)] is a self-contained provision dealing with the time limit up to which the Form can be submitted.

Benefit contemplated for the Forms ‘C’ and ‘F’ cannot be extended to ‘H’ forms in the absence of Rules made in terms of Section 13(3), (4) (5) by the State Government, taking aid of Rule 12[10(b)].

7) Learned counsel for the petitioners relied upon the following authorities:-

i) The observations made in a case of ***Coffee Board, Bangalore Vs. Joint Commercial Tax Officers Madras and Others***[1] a judgment rendered by the Constitution Bench of the Hon'ble Apex Court, relating to the proposition concerning the interpretation of Article 286 of the Constitution of India, which deals with restrictions on the imposition of tax on the sale or purchase of goods, particularly in relation to sales in the course of export. Petitions in terms of Article 32 of the Constitution of India were filed assailing the levy of Sales Tax on certain transactions relating to the sales which the Board claims are sales in the course of export of Coffee out of the India and thus, such transactions were not liable to sales Tax.

ii) The observations of the Hon'ble Apex Court in ***State of Andhra Pradesh Vs. Hyderabad Asbestos Cement Production Limited***[2]***.*** It was a case imposing Income Tax and receiving 'C' Forms in terms of Rule 12(7) and also receiving of 'C' Forms in the appellate proceedings as well.

iii) Observations of a Division Bench of erstwhile High Court of Andhra Pradesh vide W.P. No.10978 and 12657 of 2005. It was a case of enabling acceptance of Form 'C' after assessment, while referring to proviso sub Rule 7 to Rule 12 of Central Sales Tax.

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[1] *AIR 1971 SC 817, 1969 3 SCC 349*
[2] (1994) 5 SCC 100

iv) Apart from the above learned counsel for the petitioners also relied on the other judgments of the Division Bench of this Court, which are mentioned in the reference.

8) Learned Government Pleader representing the State relied on :-

[i] the observations of Hon'ble Apex Court made in a case between **Sales Tax Officer, Ponkunnam** and **K. I. Abraham**[3], vide para 9. It was a case of submissions of Form 'C' and examining the sufficiency of reason. In the said case, the direction of Hon'ble Apex Court was to make fresh assessment order after consideration of declaration forms, considering that in the absence of any time limit, the duty of the assessee is to furnish the declarations in 'C' Form within in a reasonable time..

[ii] the observations of the Hon'ble Apex Court in **Ashok Service Centre and others Vs State of Orissa**[4]**,** where it was a case of missing turnover tax and the understanding of meaning of expression of mutatis mutandis is explained in para 17, which reads as follows:

> **"**17**.** Section 3(2) of the Act which makes the provisions of the principal Act mutatis mutandis applicable to the levy of additional tax is a part of the charging provision of the Act and it does not say that only those provisions of the principal Act which relate to assessment and collection of tax will be applicable to the proceedings under the Act. Before considering what provisions of the principal Act should be read as part of the Act, we have to understand the meaning of the expression 'mutatis mutandis'. Earl Jowitt's *The Dictionary of English Law* (1959) defines 'mutatis mutandis' as 'with the necessary changes in points of detail'. *Black's Law Dictionary (Revised 4th Edn., 1968)* defines 'mutatis mutandis' as "with the necessary changes in points of detail, meaning that matters or things are generally the same, but to be altered when

[3] 1967 SCC OnLine SC 157
[4] 1983 2 SCC 82 : 1983 SCC (Tax) 90

> necessary, as to names, offices, and the like. *Housman* v. *Waterhouse* [191 App Div 850 : 182 NYS 249, 251] . In *Bouvier's Law Dictionary (3rd Revision, Vol. II)*, the expression '*mutatis mutandis'* is defined as "[T]he necessary changes. This is a phrase of frequent practical occurrence, meaning that matters or things are generally the same, but to be altered when necessary, as to names, offices, and the like". Extension of an earlier Act 'mutatis mutandis' to a later Act brings in the idea of adaptation, but so far only as it is necessary for the purpose, making a change without altering the essential nature of the thing changed, subject of course to express provisions made in the later Act. Section 3(2) of the Act shows that the State legislature intended not to depart substantially from the principal Act except with regard to matters in respect of which express provision had been made in the Act. …."

For understanding the expression '*mutatis mutandis'* this judgment is relied on by the learned Government Pleader.

[iii] Observations of the Hon'ble Apex Court made in **Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar and Company and Others**[5] vide paras 24 and 31, dealing with the principle that the Court has to apply strict interpretation in respect of Penal and statutory laws. The observation of paras 24, 25 and 31 read as follows:

> "**24.** In construing penal statutes and taxation statutes, the Court has to apply strict rule of interpretation. The penal statute which tends to deprive a person of right to life and liberty has to be given strict interpretation or else many innocents might become victims of discretionary decision-making. Insofar as taxation statutes are concerned, Article 265 of the Constitution ["**265. *Taxes not to be imposed save by authority of law***.—No tax shall be levied or collected except by authority of law."] prohibits the State from extracting tax from the citizens without authority of law. It is axiomatic that taxation statute has to be interpreted strictly because the State cannot at their whims and fancies burden the citizens without authority of law. In other words, when the competent Legislature mandates taxing certain

[5] (2018) 9 SCC 1: (2018) SCC Online SC 747

persons/certain objects in certain circumstances, it cannot be expanded/interpreted to include those, which were not intended by the legislature.

25. At the outset, we must clarify the position of “plain meaning rule or clear and unambiguous rule” with respect to tax law. “The plain meaning rule” suggests that when the language in the statute is plain and unambiguous, the court has to read and understand the plain language as such, and there is no scope for any interpretation. This salutary maxim flows from the phrase “cum inverbis nulla ambiguitas est, non debet admitti voluntatis quaestio”. Following such maxim, the courts sometimes have made strict interpretation subordinate to the plain meaning rule [Mangalore Chemicals and Fertilizers Ltd. v. CCT, 1992 Supp (1) SCC 21] , though strict interpretation is used in the precise sense. To say that strict interpretation involves plain reading of the statute and to say that one has to utilize strict interpretation in the event of ambiguity is self-contradictory.

…..

31. It was further observed:

“In all tax matters one has to interpret the taxation statute strictly. Simply because one class of legal entities is given a benefit which is specifically stated in the Act, does not mean that the benefit can be extended to legal entities not referred to in the Act as there is no equity in matters of taxation….”

9) **Analysis and Reasoning:-**

The core issue that requires consideration and determination for answering the reference regarding extending the benefit in terms of Section 5(3) of CST Act, is whether the submission of From ‘H’ can be permitted beyond the time of assessment by the first assessing authority, on par with

the Form ‘C’ or Form ‘F’, by taking aid of Rule 12(7) which covers such submissions upon satisfaction of sufficient cause, in respect of form ‘C’, and Form ‘F’ , and whether Rule 12[(10) (b)] allows such parity among Form ‘H’ From ‘C’ or Form ‘F’ in relation to time for submission.

10) **Previous Orders of some Division Benches of this Court:-**

[i] The orders in **W.P. No.1466 of 2017** are remitting the matter for fresh consideration relating to the ‘H’ Forms, while observing that the ‘C’ Forms, in terms of Rule 12(7) of the CST (R&T) Rules, were considered even after the assessment and a similar facility was not extended to the ‘H’ Forms. These orders were simply directing the concerned to consider and pass fresh orders.

[ii] The orders in **W.P No.16718 of 2019** are to consider the ‘C’ form and ‘H’ form declarations in accordance with law after referring to the observations in W.P. No.1466 of 2017.

[iii] The observations in **W.P.No.12450 of 2019** are directly touching the prescribed period in which Form ‘C’, Form ‘F’ and Form ‘H’ shall be furnished to the prescribed authority. It is observed in this orders that, in respect of Form ‘C’ and Form ‘F’, there is clear reference to Rule 12(7) and in terms of the said Rule, and that Form ‘C’ and ‘F’ can be furnished by assessee within 3 months after end of the period to which the declaration or certificate relates to. But in respect of ‘H’ Forms, there is reference to Rule 12 [10(a)] that the declaration referred to sub-section (4)

of Section 5 shall be in Form No.H and shall be furnished to the prescribed authority up to the time of assessment by first assessing authority. Further, it is also observed in this orders that Form 'H' shall be furnished to the prescribed authority up to the time of assessment by the assessing authority, and that unlike section 12 (7), no specific proviso is created to 12[10(a)] confronting power to the prescribed authority, to allow assessee to file Form 'H' declaration after stipulated period. However, following the orders of the co-ordinate Division Bench passed in earlier Writ Petitions No.1466 of 2017 and W.P. No. 16718 of 2019, the Division Bench of this Court in WP No. 12450 of 2019 has also directed the concerned to consider the documents of Form No.C and H and to pass orders.

[iv] Thereafter in the **W.P.Nos.18205 of 2020 and Batch** benefit was extended after referring to Rule 12(1) and Rule 12(10) and also the language of Rule 12(10) (b). In para 10 of the orders it is observed that the rules do not provide for absolute right in the dealers to file Forms at any stage and the rules only permits such filing where the assessing authority is satisfied that sufficient cause that has been shown for non-filing of the Forms within the stipulated under the Act and the Rules, giving a way for filing forms showing sufficient reasons for the delay.

11) Now it is relevant to note that,

1. W.P.No.1466 of 2017 direction provides simple direction to consider 'H' Forms afresh at admission stage.

2. W.P.16718 of 2019 direction is to consider ‘H’ forms on par with ‘C’ forms following the observations made in W.P. No. 1466 of 2017.

3. The observations in 12450 of 2019, although mentions no specific proviso to Rule 12[10(a)] is there unlike Rule 12(7), allowed the assessee to file ‘H’ forms after stipulated time following the previous judgments of the co-ordinate Benches, extending benefit for ‘H’ forms on par with the ‘C’ form.

4. The observations in W.P. No. 18205 of 2020 and batch, show that although rules do not provide absolute right to the file forms at any stage, the assessing authority if satisfied that there is sufficient cause for non-filing within the time, can consider the ‘H’ forms.

5. The Division Bench of this Court, while making the reference mentioned above in a batch of writ petitions, vide W.P.No.7158 of 2018 and batch, after referring to the earlier orders of the Division Benches, examined the scope of Rule 12(7) in relation to Form ‘C’ and Form ‘F’, in juxtaposition to declaration ‘H’ From contemplated under Rule 12(10) and found that there is no provision in Rule 12(10) akin to Rule 12(7) and the time frame set under rule 12(10) is absolute and there is no scope for grant of any further time and Rule 12(10) (b) on its closer look would drive to infer that if any rules are made by respective State Governments relating to Form ‘H’, then the rules as applied to declaration in form ‘C’, would apply to Form ‘H’. Since the rules made by the State do not provide for

filing for ‘H’ Form, the Rule 12(10) (b) will not come into play. However, in view of the earlier judgments of the Division Benches, the reference is made to full bench for resolving the issue. Subsequently, in another batch of writ petitions in W.P.Nos.30640 of 2016 and batch, orders dated 29.01.2025 are passed.

12) For proper adjudication of the issue involved herein, the relevant provisions of CST Act, 1956 and the CST (Registration & Turnover) Rules, 1957 are extracted as hereinunder:

Section 5 of the CST Act is relating to the export sales and exemption provided there for including the last sale preceding the export sale. Deeming that the last sale preceding to export sale is also an export sale.

Section 5 of the CST Act reads as follows:-

5. When is a sale or purchase of goods said to take place in the course of import or export:-

(1) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(2)A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

(3) [Notwithstanding anything contained in sub-section (1), the last sale or purchase of any goods preceding the sale or purchase occasioning the export of those goods out of the territory of India shall also be deemed to be in the course of such export, if such last sale or purchase took place after, and was for the purpose of complying with, the agreement or order for or in relation to such export.] [Inserted by Act 103 of 1976, Section 3 (w.r.e.f. 1.4.1976).]

(4) [The provisions of sub-section (3) shall not apply to any sale or purchase of goods unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the exporter to whom the goods are sold in a prescribed form obtained from the prescribed authority.

(5) Notwithstanding anything contained in sub-section (1), if any designated Indian carrier purchases Aviation Turbine Fuel for the purposes of its international flight, such purchase shall be deemed to take place in the course of the export of goods out of the territory of India.

Explanation:- For the purposes of this sub-section, "designated Indian carrier" means any carrier which the Central Government may, by notification in the Official Gazette, specify in this behalf.] [Inserted by Act 18 of 2005, Section 90 (w.e.f. 13.5.2005).]”

Analysis with reference to the statutory forms:-

Parameters	Form 'C'	Form 'F'	Form 'H'
Parent provision	Section 8(4)	Section 6A(1)	Section 5(4) r/w 5(3)
Nature of benefit	Concessional rate on a taxable inter-State sale	Discharge of burden of proof that movement was not a sale	Exemption — sale deemed in the course of export
Statutory time language	"within the prescribed time or within such further time as that authority may, for sufficient cause, permit" (post-1972)	"within the prescribed time or within such further time as that authority may, for sufficient cause, permit"	"in the prescribed manner" only — no extension clause
Governing sub-rule	Rule 12(1) r/w 12(7)	Rule 12(5) r/w 12(7)	Rule12 (10) **[(a)** The declaration referred to in sub-section (4) of section 5 shall be in Form H and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority.] **(b)** [The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to authority from whom and the conditions subject to which any form of certificate in Form H may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished insofar as they apply to declaration in Form C prescribed under these rules shall mutatis mutandis apply to certificate in Form H.]
Prescribed time	3 months from end of the period (Rule 12(7))	3 months from end of the period (Rule 12(7))	
Power to enlarge time	Yes — proviso to Rule 12(7), on sufficient cause	Yes — proviso to Rule 12(7), on sufficient cause	None — no proviso; terminus is the first assessment
Issuing authority of form	Purchasing registered dealer (obtained from his prescribed authority)	Transferee branch / agent / principal	Exporter to whom the goods are sold

13) Section 13 (3) and (4) of the CST Act which enables the respective state Governments to make rules and the matters there of are as follows:-

"**13. Power to make rules** –

(3) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (1), to carry out the purposes of this Act.

(4) In particular and without prejudice to the powers conferred by sub-section (3), the State Government may make rules for all or any of the following purposes, namely:-

(a) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists; (aa) the manner in which security may be furnished under sub-section (2-A) or sub-section (3-A) or sub-section (3-C) of section 7 and the manner in which and the time within which any deficiency may be made up under sub-section (3-E) of that section;

(b) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;

(c) the furnishing of any information relating to the stocks of goods of purchases, sales and deliveries of books by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;

(d) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;

(e) the authority from whom, the conditions subject to which and fees subject to payment of which any form of certificate prescribed under clause (a) of the first proviso to sub-section (2) of section 6 or of declaration prescribed under sub-section (1) of section 6-A or sub-section (4) of section 8 may be obtained, the manner in which such forms shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such certificate or declaration may be furnished; [Substituted by Act 61 of 1972, Section 10, for Clause (e) (w.e.f. 1.4.1973).]

(ee) the form and manner in which, and the authority to whom, an appeal may be preferred under sub-section (3-H) of section 7, the procedure to be followed in hearing such appeals and the fees payable in respect of such appeals;

(f) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;

(g) the time within which, the manner in which and the authorities to whom any change in the ownership of any business or in the name, place or nature of any business carried on by any dealer shall be furnished.

14) **Rule 12 of the CST (R&T) Rules dealing with the declarations are as follows:-**

"12(1)The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Forms C and D respectively:[Provided that Form C in force before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1974, or before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1976, may also be used upto the 31st December, [1980] with suitable modifications. Provided further that a single declaration may cover all transactions of sale, which take place in a quarter of a financial year between the same two dealers:

Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different quarters in a financial year or of different financial years, it shall be necessary to furnish a separate declaration or certificate in respect of goods delivered in each quarter of a financial year.] [Substituted by G.S.R. 588(E), dated 16.9.2005 (w.e.f. 1.10.2005).]

(2) Where a blank or duly completed form of declaration is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond [in Form G to the notified authority from whom the said form was obtained, for such sum as the said authority may having regard to the circumstances of the case, fix. Such indemnity bond shall be furnished by the selling dealer to the notified authority of his State if a duly completed form of declaration received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the notified authority of his State:][Provided that where more than one form of declaration is lost, the purchasing dealer or the selling dealer, as the case may be, may furnish one such indemnity bond to cover all the forms of declarations so lost

(3) Where a declaration form furnished by the dealer purchasing the goods or the certificate furnished by the Government has

been lost, the dealer selling the goods, may demand from the dealer who purchased the goods or, as the case may be, from the Government, which purchased the goods, a duplicate of such form or certificate, and the same shall be furnished with the following declaration recorded in red ink and signed by the dealer or authorised officer or the Government, as the case may be, on all the three portions of such form or certificate:-

"I hereby declare that this is the duplicate of the declaration form/certificate No.....signed on.....and issued to.....who is registered dealer of.....(State) and whose registration certificate number is ....."]

(4) The certificate referred to in sub-section (2) of section 6 shall be in Form EI or Form EII, as the case may be.]

(5)[The declaration referred to in sub-section (1) of section 6-A shall be in Form F:]

Provided that a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month:

Provided further that if the space provided in Form F is not sufficient for making the entries, the particulars specified in Form F may be given in separate annexures attached to that form so long as it is indicated in the form that the annexures form part thereof and every such annexure is also signed by the person signing the declaration in Form F:Provided further that Form F in force/before the commencement of the Central Sales Tax (Registration and Turnover) (Second Amendment) Rules, 1973 may continue to be used up to 31st day of December, [1980] with suitable modifications.]

(6) Form C referred to in sub-rule (1), or as the case may be Form F referred to in sub-rule (5), shall be the one obtained by the purchasing dealer or, as the case may be, the transferee in the State in which the goods covered by such form are delivered.

Explanation .-Where, by reason of the purchasing dealer not being registered under section 7 in the State in which the goods covered by Form C referred to in sub-rule (1) are delivered, he is not able to obtain the said form in that State, Form C may be the one obtained by him in the State in which he is registered under the said section.

(7) The declaration in Form C or Form F or the certificate in Form E-I or Form E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or the certificate relates: Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration

or certificate to be furnished within such further time as that authority may permit.

(8)[(a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form C or Form F or the certificate in Form EI or Form EII] [Inserted by G.S.R. 56(E), dated 9.2.1973 (w.e.f. 1.4.1973).]:[Provided that where such person is a proprietor of any business or a partner of a firm or a karta or manager of a Hindu undivided family, any other person authorised by him in writing may also sign such declaration or certificate: Provided further that in the case of a company such declaration or certificate can also be signed by any other officer of the company authorised under the Memorandum or Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company, to authenticate any document on behalf of such company.

(b) Such person shall signify on such declaration or certificate his status and shall make a verification in the manner provided in such declaration or certificate.

(9) (a) The provisions of sub-rule (2)] and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form F or the certificate in Form EI or Form EII.

(b) The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form EI or Form EII.

(10) (a) The declaration referred to in sub-section (4) of section 5 shall be in Form H and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority.

(b) The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to authority from whom and the conditions subject to which any form of certificate in Form H may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished insofar as they apply to declaration in Form C prescribed under these rules shall mutatis mutandis apply to certificate in Form H.

(11) The declaration referred to in sub-section (8) of section 8 of the Act, shall be in Form I.

(11-A) The certificate referred to in sub-section (4) of section 6 shall be in Form J and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority."

15) It is clear case of both sides that the Form and the procedure in respect of export sale referred in Section 5 of CST Act and Form 'H' neither Form nor procedure is prescribed under the State Rules. A close and clear reading of Rule 12 of CST (R&T) Rules 1957 leads one to understand that Rule 12(10) alone is clearly and conspicuously dealing with Form H. Rule 12[10(b)] provides saving as to the applicability of the provisions of rules framed by the respective State Governments under sub-Sections (3),(4) and (5) of Section 13 relating to -

1. the authority from whom
2. condition subject to which any form of certificate in Form H may be obtained.
3. manner in which such form shall be kept in the custody.
4. records relating there to maintain.
5. the manner in which such form may be used , and
6. any such certificate may be furnished in so far as they apply the declaration in form C prescribed shall be *mutatis mutandis* applied to the Certificate in Form H.

16) When Rule 12[10(b)] refers to so many aspects, and it does not refer to the time, it can be understood that Rule 12[(10(a)] is clearly and conspicuously addressing the time for submission. There is no ambiguity

or conflict between Rule 12 [10(a) and (b)] as to the time. On the contrary Rule 12(10(a)] is dealing with the time, Rule 12[10(b)] is dealing with the other aspects and referring to the applicability of the conditions relating to submission of 'C' form and their applicability to H form. Therefore it is clear that with regard to time, Rule 12[10(a)] alone is applicable and Rule 12(7) is not applicable. Even if it is to be accepted that CST (R&T) Rules, 1957 are made for Andhra Pradesh invoking Section 13 (3) (4) (5) of CST Act, 1956 no rule is found indicating the time prescribed covering or applicability to Form H. Therefore, the claim that time contemplated under Rule 12(7) would extend to Rule 12(10) and to Form H also found not acceptable. Further, it is also clear that Rule 12[10(a)] is fixing the time and the mandate under Section 13(3) is that the State Government may make rules, but not inconsistent with the provisions of the Act and the Rules made under sub-section (1) of Section 13. Therefore, when CST Rules, 1957 are made under Section 13(1) CST Act 1956, contra-interpretation particularly in the absence of any specific State Rule found not possible.

17) **FINDINGS:**

In view of the discussion 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.

_____

JUSTICE BATTU DEVANAND

_____

JUSTICE MAHESWARA RAO KUNCHEAM

_____

JUSTICE A.HARI HARANADHA SARMA

Dated: 08.10.2026
PGR

THE HONOURABLE SRI JUSTICE BATTU DEVANAND
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION Nos.30640, 17678, 10587, 32133, 32418, 36940 and 36954 of 2016, 31208 and 36063 of 2017 and 7158, 45387, 45504, 47197 and 47287 of 2018 and W.P.Nos.260, 1590, 11115 of 2019 and 2051, 2110, 2514, 6480 and 6597 of 2020, 3111 of 2021 and 40351, 40354 of 2022, 23960 of 2023 and 29854 of 2024 and 2564, 9604, 9702, 11011, 13099 and 13102 of 2026

% 08.10.2026

Between:

1. M/S. SRI VEERA VENKATA SATYANARAYANA MODEM RICE MILL, REPRESENTED BY ITS MANAGING PARTNER, SRI KURMALA NAGARAJU @ NAGA VENKATA SATYANARAYA MURTHY AND OTHERS.

...PETITIONER

AND

$1. THE COMMERCIAL TAX OFFICER, BHEEMAVARAM, WEST GODAVARI DISTRICT, ANDHRA PRADESH AND OTHERS.

... RESPONDENTS.

SUBMITTED FOR APPROVAL:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

1. Whether Reporters of Local Newspapers may be allowed to see the Order? Yes/No
2. Whether the copies of Order may be marked to Law Reporters/Journals? Yes/No
3. Whether Your Lordships wish to see the fair copy of the Order? Yes/No

_____
JUSTICE BATTU DEVANAND

_____
JUSTICE MAHESWARA RAO KUNCHEAM

_____
JUSTICE A.HARI HARANADHA SARMA

*** THE HONOURABLE SRI JUSTICE BATTU DEVANAND**
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM
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...PETITIONER

AND

$1. THE COMMERCIAL TAX OFFICER, BHEEMAVARAM, WEST GODAVARI DISTRICT, ANDHRA PRADESH AND OTHERS.

...RESPONDENT(S):

! Counsel for the Petitioners : Sri M.V.J.K. Kumar, K. Srinivasa Rao,
Sri P. Balaji Varma, K. Raji Redy,
Sri A. Sarveswara Rao,
Sri K. Adi Siva Vara Prasad,
Sri G.Narendra Chetty,
Sri P. Venkata Sai Rajesh,
Sri Dr. D. Venkata Ramana Reddy.

! Counsel for the Respondents: Sri R. Kalyan Chakravarthy, learned Government Pleader for Commercial Tax,
Sri S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax

< Gist:
> Head Note:
? Cases referred:
[1] *AIR 1971 SC 817, 1969 3 SCC 349*
[2] (1994) 5 SCC 100
[3] 1967 SCC OnLine SC 157
[4] 1983 2 SCC 82 : 1983 SCC (Tax) 90
[5] (2018) 9 SCC 1: (2018) SCC Online SC 747

(224)

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

And

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Date:08.10.2026

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