

APHC010291162006



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

[3529]

MONDAY, THE SIXTEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

TAX REVISION CASE NO: 84/2006

Between:

1.M/s. Concrete Products & Constructions Co. Railway station Yard,
Kondapalli, Krishna District, Rep.by its Managing Partner Mr. K. George.

...PETITIONER

AND

1.M/s. State of Andhra Pradesh, Rep.by its State Representative, Before
Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad.

...RESPONDENT

IA NO: 2 OF 2006(TREVCMP 4628 OF 2006

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

Counsel for the Petitioner:

1.KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent:

1.GP FOR COMMERCIAL TAX

The Court made the following order:

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

The petitioner supplies Concrete Pre-stressed Sleepers to the Indian Railways. The assessment of the petitioner, under the APGST Act for the period 1995-96 was completed on 18.03.1997. Subsequently, the Deputy Commissioner issued a show cause notice, to the petitioner on 01.08.1998, calling upon the petitioner to show cause why an amount of Rs.3,51,678/- should not be forfeited, inasmuch as the petitioner had collected these amounts as tax but had not remitted the same to the department. The petitioner filed his objections to the show cause notice. The Deputy Commissioner, had thereafter passed an order, dated 30.04.1999, under Section 30-C(1) of the APGST Act forfeiting an amount of Rs.47,071/- and a further amount of Rs.1,19,304/- from the petitioner.

2. Aggrieved by this order dated 30.04.1999, the petitioner had approached the Sales Tax Tribunal, by way of T.A.No.731 of 1999. This appeal came to be dismissed on 31.03.2006.

3. The petitioner has raised various grounds before the tribunal as well as this Court. However, this Court does not propose to go through of the said grounds inasmuch as the present Revision Case can be disposed of on the short ground of limitation.

4. The proceedings of the Deputy Commissioner, dated 30.04.1999, had been taken up under Section 30-C(1) of the APGST Act. Section 30-C(2)

stipulates that no order of forfeiture under Section 30-C can be made after the expiration of three years from the date of collection of the amount referred to in sub-section (1).

5. The petitioner had specifically stated that these amounts had been collected on 19.04.1995, 01.06.1995 and 19.06.1995. This would mean, that any order under Section 30-C would have to be passed on or before 17.06.1998. However, the order of forfeiture came to be passed on 30.04.1999, which is beyond the period of three years set out in Section 30-C(2) of the APGST Act.

6. In that view of the matter, it must be held that the order of forfeiture was barred by limitation. Consequently, the Tax Revision Case is allowed setting aside the order of the Tribunal as well as the order of forfeiture passed by the Deputy Commissioner on 30.04.1999.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

TAX REVISION CASE NO: 84/2006

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

16.03.2026

RJS

