

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF OCTOBER 2015/23RD ASWINA, 1937

WP(C).No. 4889 of 2015 (I)

PETITIONER :

**M/S. BRITISH BIOLOGICALS,NO.30,
ASHOKA PILLAR ROAD, SECOND BLOCK,
JAYA NAGAR, BANGALORE -560 011
REPRESENTED BY ITS PROPRIETOR MR.V.S.REDDY.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM. PIN-695 001**
- 2. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
SPECIAL CIRCLE 3, COMMERCIAL TAX BUILDING,
THEVARA- 682 013, ERNAKULAM.**
- 3. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
SPECIAL CIRCLE 3, EXTENTION OF MATTANCHERRY, 2ND FLOOR,
KAP COMMERCIAL TAX COMPLEX, R.S ROAD, ALUVA -683 101
ERNAKULAM.**

***ADDL.R4 IMPEADED**

***Addl.R4. MR. C.V.JHONY,
PROPRIETOR OF M/S MEDI PHARMA,
CHELLAKUDAM HOUSE,
NEAR K.S.R.T.C, MALA, PALLIPPURAM ROAD,
MALA - 680 232.**

***IS IMPEADED AS ADDITIONAL 4TH RESPONDENT AS PER ORDER DATED
26.05.2015 IN IA.NO. 6516/15.**

R1 TO R3 BY GOVERNMENT PLEADER SMT. K.T.LILLY

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. COPY OF THE FORM F SERIAL NO.58806J ISSUED BY UNIVERSAL AGENCIES TO THE PETITIONER COMPANY DATED 05.04.2007.
- EXHIBIT P2. COPY OF THE FORM F 503426 17TH SEPTEMBER 2007, F 503427, F 503428, F 2007503429, F 503430, F 503431, F. 503432 AND F 503433 DATED 17TH SEPTEMBER 2007 ALL DATED 20.09.07 ISSUED BY MEDI PHARMA TO THE PETITIONER COMPANY.
- EXHIBIT P3. COPY OF THE REQUESTING LETTER DATED 29TH DAY OF DECEMBER 2014 SUBMITTED BY THE PETITIONER COMPANY BEFORE THE SECOND RESPONDENT ALONG WITH THE MONTHLY WISE BRANCH TRANSFER DETAILS AS ANNEXURE 1 MADE BY THE CONSIGNEE SALES AGENT UNIVERSAL AGENCIES FOR ISSUING FRESH F FORMS.
- EXHIBIT P4. COPY OF THE REQUESTING LETTER DATED 29TH DAY OF DECEMBER 2014 SUBMITTED BY THE PETITIONER COMPANY BEFORE THE THIRD RESPONDENT ALONG WITH THE MONTHLY WISE BRANCH TRANSFER DETAILS AS ANNEXURE 1 MADE BY THE CONSIGNEE SALES AGENT MEDIPHARMA FOR ISSUING FRESH F FORMS.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 4889 of 2015

Dated this the 15th day of October, 2015

JUDGMENT

The petitioner, who had two consignee sales agents in Kerala, had obtained goods on stock transfer from Kerala, on the strength of F-forms issued by the said consignee agents. The F-forms that were issued to the petitioner in Bangalore were prepared on a yearly basis and got countersigned by the assessing authorities in Kerala. When the petitioner presented these F-forms to his assessing authority in Bangalore for completion of the assessments in Bangalore, the said assessing authority took objection to the F-forms that were preferred on yearly basis and denied the petitioner benefit on the ground that the statutory F-forms were not acceptable. The present writ petition is an attempt by the petitioner to obtain fresh F-forms in lieu of the F-forms already issued to the petitioner by the consignee agents in Kerala, this time prepared on monthly basis in accordance with the statutory provision and to cover the transactions that took place in 2006/2007. The prayer sought for in the writ petition is for a direction to the departmental authorities in Kerala to issue F-forms and countersign them on monthly basis, acting on the request of the petitioner.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that, the prayer of the petitioner in the writ petition is for a direction to the statutory authorities under the KVAT/CST Act to issue F-forms to cover transactions that took place in 2006 and 2007 and in a situation where the consignee agents of the petitioner in Kerala, have already closed down their business. The said prayer cannot be granted, since it would be almost impossible for the respondents to conduct a verification of the details that are sought to be incorporated in the F-forms at this distance of time. The writ petition, therefore, fails and is accordingly dismissed.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE