

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.36602 of 2015
and M.P.No.1 of 2015

M/s. Gemini Edibles & Fats India Pvt Ltd
Rep. by its D.C. Thayagarajan
Authorised Signatory
Road No.5 Banjara Hills
Hyderabad - 500 034

[Petitioner

Vs

The Assistant Commissioner /
Assessing Authority (CT)
Loan square Assessment Circle
Chennai - 01

[Respondent]

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondent to issue the required number of form F declarations to the petitioner as per the request made by the petitioner finally on 05.11.2015 made by the petitioner immediately.

For Petitioner : Mr.S.N.Kirubanandam

For Respondent : Mr.S.Kanmani Annamalai, AGP(T)

O R D E R

Heard the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the main writ petition itself is taken up for disposal.

2. The petitioner has come forward with this writ petition seeking a direction to the respondent to issue the required number of form F declarations to them immediately as per the several requests made by them.

3. According to the learned counsel for the petitioner, the petitioner, who is engaged in the business of edible oil, is a registered dealer in the State of Tamil Nadu, Telangana, Kerala

and other States having respective VAT and CST registration certificates. According to the learned counsel for the petitioner, the petitioner are the huge tax payers in the state of Tamil Nadu, Telangana, Andhra Pradesh etc. Further, according to him, during the course of the business activities of the petitioner, they have effected branch transfer of vegetable oil and other materials to its own branches at other states along with the required documents, for which, they are exempted from the levy of tax subject to filing of form "F" declarations. It is the case of the petitioner, according to the learned counsel for the petitioner, that during the period 01.12.2013 to 31.08.2014, they effected branch transfer of goods to the tune of Rs.38,60,45,272/- (including Rs.23,39,54,755/- for the value of goods pending forms "F" to be received) and the VAT assessments in Hyderabad, erstwhile Andhra Pradesh and other branches in Andhra Pradesh (bifurcated) and Kerala are pending for want of Form "F" (manual) declarations to be issued by the respondent and if such declarations are not issued by the 1st respondent within a time frame, according to him, they may be slapped with assessment orders from the assessing authorities of other states imposing heavy rate of taxes. According to the learned counsel for the petitioner, the petitioner during March 2014 have applied for issuance of ten numbers of Form "F" manual declarations for the said period and then again submitted several representations right from the said month to 05.11.2015. To be precise, on 29.09.2015, they have requested for furnishing of Form F declarations followed by reminders on 26.10.2015 as well as on 05.11.2015 and those representations have not yet been considered till date. Hence, the petitioner is before this Court.

4. The only grievance of the petitioner is that non furnishing of the required number of Form F declarations to them, despite several requests made by them. That apart, the limited prayer sought for by the petitioner is to direct the respondent to issue the required number of form F declarations to them immediately. Since the representation dated 29.09.2015 followed by reminders dated 26.10.2015 as well as 05.11.2015 are kept without meeting out the requirement of the petitioner, there will be a direction to the respondent to consider the above said representations of the petitioner and take action with regard to issuance of Form F declarations, if the claim is otherwise in order. Such exercise shall be completed within a period of two weeks from the date of receipt of a copy of this order.

The writ petition is disposed of with the above directions.
No costs. Connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

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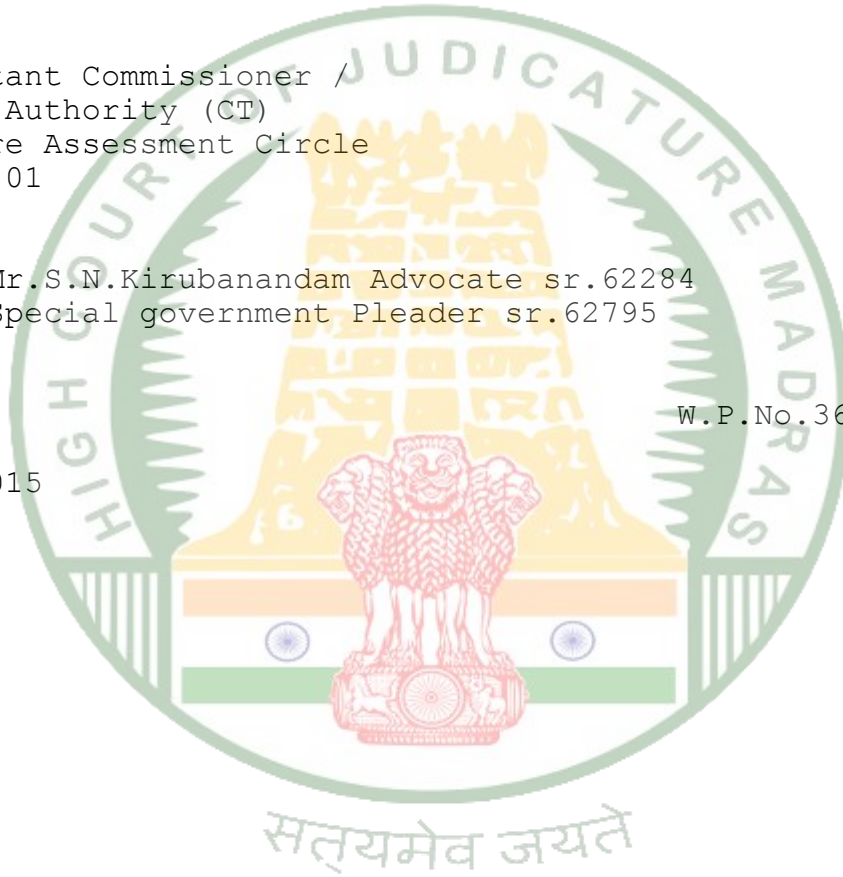
Sub-Assistant Registrar

To
The Assistant Commissioner /
Assessing Authority (CT)
Loan square Assessment Circle
Chennai - 01

+1 cc to Mr.S.N.Kirubanandam Advocate sr.62284
+1 cc to Special government Pleader sr.62795

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