

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 24970 of 2015

-

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

When the matter is taken up for hearing, both the learned counsel fairly submit that the subject matter of this writ petition is squarely covered by the orders passed by this Court in W.P.No.22807 of 2015, dated 27.07.2015, which was allowed in terms of the orders passed by this Court in W.P.No.39097 of 2013, dated 12.03.2014.

2. This Court, by order dated 12.03.2014, while allowing W.P.No.39097 of 2013, by referring to the judgment of this Court in **Sri Kamadhenu Khadi and Village Industries Welfare Society, Kolluru v. Commerical Tax Officer, Tenali**^[1], and also the judgment of the Hon'ble Supreme Court in **M/s Dabur India Limited v. State of U.P.**^[2], observed as under:

“9. The learned Special Government Pleader has not brought to our notice any provision in the VAT Act or the C.S.T. Act, 1956, which empowers denial of ‘C’ declaration forms to the petitioner.

Thus, in view of the principles laid down by this Court in the decisions cited *supra*, the writ petition is allowed directing the respondents to supply the ‘C’ form

declarations. However, this order does not preclude the respondents from initiating appropriate proceedings for recovery of tax arrears, if any.”

5. In that view of the matter, this writ petition is also allowed in terms of the order dated 12.03.2014 in W.P.No.39097 of 2013. No costs. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

18th August, 2015

ksm

HON’BLE SRI JUSTICE G. CHANDRAIAH
AND
HON’BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 24970 of 2015

18th August, 2015

ksm

[\[1\]](#) (1996) 23 APSTJ 141

[\[2\]](#) AIR 1990 Supreme Court 1814