

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 23.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19045 of 2016

Ajeet Incorporation
Represented by its Sole Proprietor
Sanjay S.Bafna
152/890 Raja Street,
Vrindavan Complex, Coimbatore - 1. Petitioner

Vs.

The Assistant Commissioner (CT)
Oppanakara Street Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore. Respondent

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the respondent herein to issue 12 Nos of F Form as requested by their letter dated 7.4.2016 for the period from 1.4.2015 to 31.3.2016 as per CST Act, 1956.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

Heard Mr.N.Inbarajan, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader for the respondent and with their consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner is engaged in the business of sale of exempted goods falling under Serial No.77(7)(iii) of the IV Schedule to the Value Added Tax Act, 2006 which are Textile Fabrics.

3.The petitioner's case is that they are receiving the goods from M/s.Ruby Mills Limited, Mumbai for being sold within the State of Tamil Nadu on consignment basis. The

consignment received from the Principal have been sold locally and since they are acting as agents and receiving the consignment as agents, they have to furnish Form F to be obtained from the respondent to be sent to the Principal at Mumbai. Accordingly, the application was made on 07.04.2016 requesting for issuance of 12 numbers of F Form along with extract of Consignment - Purchase Register. The respondent by E-mail dated 23.05.2016 informing the petitioner that from 01.04.2016 onwards no manual declaration forms like C and F Forms cannot be issued. Therefore, the petitioner is before this Court.

4.The learned counsel for the parties have brought to the notice of this Court a recent Circular issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai in Circular No.6/2016 dated 13.06.2016, by which, the Commissioner has directed that manual 'C' and 'F' Forms can be issued and it appears to be a one time measure and time has been extended upto 31.07.2016. In the instant case, the petitioner's eligibility and entitlement to receive Form F is not disputed by the respondent. Therefore, in the light of the recent Circular, the respondent can issue the Form F to the petitioner.

5.Accordingly, the Writ Petition is allowed and the respondent is directed to issue 12 numbers of Form F as requested by the petitioner in the letter dated 07.04.2016 by taking into consideration Circular No.6/2016 dated 13.06.2016 within a period of two weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

sgl

To

The Assistant Commissioner (CT)
Oppanakara Street Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.35123
+1cc to the Special Government Pleader(T), S.R.No.35437

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NRJK (CO)
CA/12/07/2016