



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2016

CORAM

THE HONOURABLE **MR. JUSTICE T. RAJA**

W.P(MD) .No.11699 of 2016

and

W.M.P. (MD) .No.8979 of 2016

C.R.Tamilvanan

... Petitioner

Vs.

- 1.The Commercial Tax Officer (Additional),
Dindigul Rural Assessment Circle,
Dindigul, O/o.The Commercial Tax Officer,
Court Road, Dindigul.
- 2.M/s.K.M.Exports,
No.1854, 1st Floor,
39th Cross 4th "T" Block,
Jayanagar, Bangalore-560 011,
rep.by its Proprietor.
- 3.M/s.Rashi Granite Export India (P) Ltd,
No.117, 118, Bommasandara Industrial Area,
4th Phase, Hosur Main Road, Bangalore,
Karnataka, India,
rep.by its Proprietor

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus directing the first respondent to collect the 'C'/'H' Forms from the 2nd and 3rd respondents for the period of 2011-2012 and 2012-2013.

For petitioner : M/s.K.C.Ramalingam

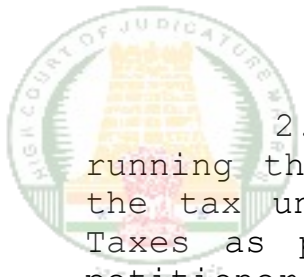
For R.1

: Mr.R.Karthikeyan

Additional Government Pleader

ORDER

Mr.C.R.Tamilvannan, has come to this Court with a peculiar prayer for the issuance a Writ of Mandamus directing the first respondent to collect the 'C'/'H' Forms from the 2nd and 3rd respondents for the period of 2011-2012 and 2012-2013, who are private parties doing their business in Bangalore.



2. The case of the petitioner is that the petitioner is running the Company from 04.01.2011 onwards and regularly paying the tax under the Central Sales Tax as well as the State Sales Taxes as per law. The grievance of the petitioner is that the petitioner-Company supplied granite materials in the year 2012-2013 to the second respondent herein, who turn, did not issue 'C'/'H' forms. Due to non-submission of 'C'/'H' forms by the private respondents herein, the petitioner-Company is not in a position to submit Form 'H' declaration along with details of bills before the first respondent herein. Hence, the petitioner-Company has preferred this Writ Petition for the afore-stated relief.

3. Learned counsel for the petitioner submitted that although the petitioner has sent several reminders to the private respondents herein, there is no response from the second and the third respondents and therefore, he seeks indulgence of this Court.

4. Learned Additional Government Pleader submitted that there is no merit in the present Writ Petition. If there is a private dispute between the petitioner and the respondents 2 and 3, who are private respondents herein, it is for the petitioner to sort out their issue individually. It is not open to the petitioner to seek a Writ against the first respondent, citing the peculiar reason.

5. I find merits in the contentions of the Additional Government Pleader. It is the duty of the petitioner-Company to arrange for 'C'/'H' forms from the private respondents herein in time. The first respondent has no role to play in the affairs between the petitioner and the private respondents herein. The *inter-se* dispute between the petitioner and the private respondents cannot be worked out through this Writ Petition. Therefore, in my considered view, this Writ Petition is totally misconceived and the same is liable to be dismissed.

6. In fine, this Writ Petition stands dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar()

/TRUE COPY/

Sub Assistant Registrar



To

The Commercial Tax Officer (Additional),
Dindigul Rural Assessment Circle,
Dindigul, O/o. The Commercial Tax Officer,
Court Road, Dindigul.

+1cc to M/S. THE SPECIAL GOVERNMENT PLEADER, SR NO: 34663
+1cc to Mr. K. C. RAMALINGAM, ADVOCATE SR NO: 34554

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