

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.7.2017

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.18197 OF 2017

Ajeet InCorporation, rep.by its
Sole Proprietor Sanjay S.Bafna

...Petitioner

Vs

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

...Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Mandamus to direct the
respondent herein to issue 12 numbers of Form F as requested by
their letter dated 20.6.2017 for the years 2016-17 and 2017-18
as per the Central Sales Tax Act, 1956.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice
for the respondent. Heard both. By consent, the writ petition
itself is taken up for final disposal.

2. The petitioner has filed this writ petition seeking a
direction to the respondent to issue 12 numbers of Form F as per
the request made by their letter dated 20.6.2017 for the years
2016-17 and 2017-18 as per the Central Sales Tax Act, 1956. The

petitioner submitted their request by their e-mails dated 21.12.2016, 25.3.2017 and 30.3.2017. However, the respondent sent a reply e-mail dated 30.3.2017 stating that the petitioner has not filed the returns for the year 2016-17 and therefore, he is not in a position to issue manual F forms. Thereafter, the petitioner filed the yearly returns on 15.6.2017 for the period from 01.4.2016 to 31.3.2017 and since, according to the petitioner, they had dealt with only exempted goods, there is no tax payable on the transactions effected by them.

3. Pursuant to the filing of the returns for the year 2016-17, the petitioner submitted three representations to the respondent dated 20.6.2017 and 23.6.2017 and since they were not favoured with any reply, they have approached this Court by way of this writ petition.

4. Earlier, the petitioner approached this Court by way of W.P.No. 19045 of 2016 praying for the issuance of Form F for the period from 1.4.2015 to 31.3.2016 and this Court, by order dated 23.6.2016, after referring to the circular issued by the Principal Secretary/Commissioner of Commercial Taxes dated 13.6.2016, by which, the Commissioner directed manual C Forms and F forms to be issued, this Court issued a direction to consider the petitioner's representation in the light of the said circular.

5. It is submitted by the learned counsel for the petitioner that the direction issued in the said writ petition has been complied with and the forms have been issued.

6. The present case is no different from the earlier matter and the only impediment pointed out by the respondent is that the petitioner did not file returns for the year 2016-17. However, the returns were shown to have been filed on 15.6.2017 subsequent to the e-mail dated 30.3.2017. Therefore, there would be no impediment for the respondent to consider the representation and while doing so, the respondent is directed to take note of the circular No.6/2016 dated 13.6.2016.

7. Though the petitioner expresses their grievance only with regard to the forms, which can be issued for 2016-17, in the prayer made in this writ petition, the petitioner has included the assessment year 2017-18 also. This cannot be granted by this Court and therefore, to that extent, the writ petition is dismissed.

8. In the result, the writ petition is disposed of directing the respondent to consider the petitioner's representation dated 20.6.2017, take note of circular No.6/2016 dated 13.6.2016 and issue necessary forms for the relevant assessment year, if there

is no other legal impediment. The above exercise shall be completed within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(VIII)

//True Copy//

Sub Assistant Registrar

RS

To

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

+1cc to Mr.N.Inbarajan, Advocate Sr. 50322

W.P.No.18197 of 2017

PA(CO)
VR(02/08/2017)



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