

In the High Court of Judicature at Madras

Dated : 03.1.2018

Coram :

The Honourable Mr.Justice T.S.Sivagnanam

Writ Petition No.34193 of 2017

M/s.Sri Kailash Traders Private
Limited, rep.by Managing
Director Mr.Narshia Patel

...Petitioner

Vs.

1.The Additional Deputy Commercial
Tax Officer II, Room No.39, III Floor,
Commercial Tax Complex, Near Indira
Gandhi Statue, Puducherry-605005.

2.The Appellate Assistant Commissioner
(CT), Commercial Tax Department,
Puducherry.

...Respondents

PETITION under Article 226 of The Constitution of India
praying for issuance of a Writ of Mandamus directing the first
respondent to issue 'C' and 'F' declaration forms by unlocking
the on line facility to the petitioner in TIN No.34730014369.

For Petitioner : Ms.L.Poompavai

For Respondents : Mr.J.Kumaran, GA

ORDER

Mr.J.Kumaran, the learned Government Advocate accepts
notice for the respondents. 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 first respondent to issue 'C' and 'F'
declaration forms by unlocking the on line facility to the
petitioner.

3. The petitioner filed an appeal before the Appellate
Authority against the assessment order and also sought for stay
and the same are still pending. The reason for approaching this
Court is that when a similar issue was raised by their sister

concern, namely M/s.Sri Sharadha Timbers, the appeal was allowed on 08.7.2015 by the Appellate Authority by remanding the matter to the first respondent so as to pass a revised order afresh. Further, the Department has filed an Appeal before the Puducherry Value Added Tax Appellate Tribunal/Principal District Judge, Puducherry in T.A.No.9 of 2016 challenging the order passed by the Appellate Assistant Commissioner dated 08.7.2015 and an order of interim stay was granted by the Tribunal in I.A.No.1050 of 2016 dated 28.4.2016 and therefore, due to the pendency of the second appeal before the Tribunal in similar issue, the second respondent is prolonging the disposal of the first appeal filed by the petitioner. Though the petitioner made a request to the second respondent to dispose of the appeal by following the order dated 08.7.2015, both the stay petition and the appeal are kept pending.

4. The grievance of the petitioner appears to be reasonable.

5. Therefore, considering the submissions made, the writ petition is disposed of with a direction to the first respondent that the petitioner shall be permitted to generate on-line Form 'C' and 'F' declarations. The first respondent is at liberty to proceed with the matter before the second respondent - Appellate Authority, before whom, the appeal and the stay petition are pending. The above direction permitting the petitioner to generate on-line 'C' and 'F' declarations forms shall be complied with by the first respondent within a period of two weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS IX)

//True copy//

Sub Assistant Registrar

To

1.The Additional Deputy Commercial Tax Officer II, Room No.39, III Floor,

Commercial Tax Complex, Near Indira Gandhi Statue, Puducherry-605005.

2.The Appellate Assistant Commissioner (CT), Commercial Tax Department, Puducherry.

+1cc to Mr.L.Poompavai, Advocate SR.No.315

WP.No.34193 of 2017

RS (CO)

GN(01/02/2018)