IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :04.01.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.34285 of 2017

M/s.Sri Krishna Timbers,
Represented by its Sole Proprietor,
Mr.Dinesh N Patel,
No.42/2, East Coast Road,
Mudaliarpet,
Puducherry - 605 004. ...Petitioner

Vs.

1.The Additional Deputy Commercial Tax Officer IAC,
Room No.39, III Floor,
Commercial Tax Complex,
Near Indira Gandhi Statue,
Puducherry - 605 005.

2.The APPELLATE ASSISTANT COMMISSIONER (C.T),
Commercial Taxes Department,
Puducherry. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the first respondent to issue 'C' and 'F' Forms declaration by unlocking the on-line facility to the petitioner in TIN No.34830008494.

For Petitioner : Mrs.L.Poompavai

For Respondents : Mr.J.Kumaran
Government Advocate

O R D E R

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(CCC)

//True Copy//

Sub Assistant Registrar

dna/cse

To

1.The Additional Deputy Commercial Tax Officer IAC,
Room No.39, III Floor, Commercial Tax Complex,
Near Indira Gandhi Statue,
Puducherry - 605 005.

2.The APPELLATE ASSISTANT COMMISSIONER (C.T),
Commercial Taxes Department,
Puducherry.

+ 1 cc to Mr.L. Poompavai, Advocate SR.765
+ 1 cc to Government Pleader SR.588

W.P.No.34285 of 2017

GJ(CO)
EU(30/01/2018)