

In the High Court of Judicature at Madras

Dated : 05.1.2018

Coram :

The Honourable Mr.Justice T.S.Sivagnanam

Writ Petition Nos.34384 to 34387 of 2017

M/s.SSB Industries, rep.by its
Sole Proprietor Mrs.Aruna,J

...Petitioner in
WP.34384/2017

M/s.Selva Furnitures, rep.by its
Sole Proprietor Mrs.Kalpana D

...Petitioner in
WP.34385/2017

M/s.Viswam Industries, rep.by its
Sole Proprietor Mrs.Sandhya, P

...Petitioner in
WP.34386/2017

M/s.Amman Industries, rep.by its
Sole Proprietor Mr.Jeethendra
N.Patel

...Petitioner in
WP.34387/2017

Vs.

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

...R1 in WP.
34384/2017

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

...R1 in WP.
34385/2017

3.The Assistant Commercial Tax
Officer IAC, Room No.39, III Floor,
Commercial Tax Complex,
Near Indira Gandhi Statue,
Puducherry-605005.

...R1 in both WPs.
34386 & 34387 of
2017

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

...Respondents in
all the WPs

PETITIONS under Article 226 of The Constitution of India praying for issuance of Writs of Mandamus directing the first respondent to issue 'C' and 'F' declaration forms by unlocking the on line facility to the petitioners respectively in TIN Nos.34190008749, 34100008750, 34190008943 and 34210008932.

For Petitioners : Ms.L.Poompavai

For Respondents : Mr.J.Kumaran, GA

COMMON ORDER

Mr.J.Kumaran, the learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioners have filed these writ petitions seeking a direction to the respective first respondent to issue 'C' and 'F' declaration forms by unlocking the on line facility to the petitioners.

3. The petitioners filed appeals before the Appellate Authority against the assessment orders 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 appeals filed by the respective petitioner. Though the petitioners made a request to the second respondent to dispose of the appeals by following the order dated 08.7.2015, both the stay petitions and the appeals are kept pending.

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

5. Therefore, considering the submissions made, the writ petitions are disposed of with a direction to the first respondent that the petitioners 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 appeals and the stay petitions are pending. The above direction permitting the petitioners 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 (CO)

//True copy//

Sub Assistant Registrar

RS

To

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

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

3.The Assistant Commercial Tax Officer IAC, Room No.39, III
Floor,
Commercial Tax Complex, Near Indira Gandhi Statue,
Puducherry-605005.

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

+5cc's to Mr.L.Poompavai, Advocate SR.No.768, 767, 760 764 & 763
+3cc's to Government Pleader Pondicherry SR.No.1047,1046 & 1312

WP.Nos.34384 to 34387 of 2017

MG (CO)
GN (31/01/2018)