IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-13898-2018

Date of Decision: 29.5.2018

M/s Honda Motorcycles & Scooters India Pvt. Ltd., Gurugram
....Petitioner.

Versus

State of Haryana and others

...Respondents.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE.
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. Rajiv Agnihotri, Advocate for the petitioner.

AJAY KUMAR MITTAL, ACJ.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to issue statutory declaration in Form C and Form D-1 for issuance to the seller for purchase of petroleum products for use in the manufacture of goods for sale and adjudicate the letter/reminder dated 8.2.2018, 19.2.2018 and 5.3.2018 (Annexure P-4 Colly).

2. The petitioner is engaged in the business of production and supply of Motor Cycles and Scooters in the State of Haryana and for the purpose of manufacturing of goods, the petitioner was required to generate power. The power was produced through the use of petroleum products being supplied by M/s Gail India Ltd., M/s Indian Oil Corporation Limited etc. vide purchase orders dated 4.8.2017 and 31.10.2017 (Annexure P-1 Colly). Vide trade circular dated 17.11.2017 (Annexure P-2), the Taxation Laws (Amendment) Act, 2017, the Central Sales Tax Act stood amended by mentioning the definition of goods therein. The petitioner is a Registered

Dealer under the Haryana Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 within the State of Haryana having Registration Certificates dated 22.3.2000 and 12.4.2000 (Annexure P-3 Colly). Accordingly, the petitioner moved the letter/reminders dated 8.2.2018, 19.2.2018 and 5.3.2018 (Annexure P-4 Colly) to respondent No.5 for issuance of VAT D-1 Form for the period from 1.7.2017 to 31.3.2018, but no response has been received till date. Further, non-issuance of the relevant documents, the selling dealer had started charging interest as is clear from the voucher dated 7.12.2017 (Annexure P-5). Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent the letter/reminders dated 8.2.2018, 19.2.2018 and 5.3.2018 (Annexure P-4 Colly) to respondent No.5, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.5 to take a decision on the letter/reminders dated 8.2.2018, 19.2.2018 and 5.3.2018 (Annexure P-4 Colly), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one month from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

May 29, 2018 **(TEJINDER SINGH DHINDSA)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**