

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-37723-2018

Date of Decision: 20.12.2018

M/s Somany Ceramics Ltd., Bahadurgarh
Versus
State of Haryana and others

...Petitioner
...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE SUDIP AHLUWALIA.**

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

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ of mandamus directing the respondents to issue statutory declaration in Form C and Form D-1 for issuance to the seller for purchase of Natural Gas for use in the manufacture of goods for sale and adjudicate the letter/reminder dated 30.10.2018 (Annexure P-4 Colly).

2. The petitioner is engaged in the business of production and supply of all kinds of Ceramic and glazed vitrified tiles, sanitary ware, bathroom and kitchen fittings, tile display system, tile laying equipments adhesives liquid for tile cleaning, chemical for water proofing etc. in the State of Haryana. For the purpose of manufacturing of goods, the petitioner was required to generate power for use in manufacture of goods for their ultimate supply and sale. The power was produced through the use of petroleum products, i.e. Natural Gas being supplied by M/s Indian Oil Corporation Limited and M/s Gas Authority of India Ltd. as per the agreements (Annexure P-1 Colly). Vide trade circular dated 4.5.2017 (Annexure P-2), the Taxation Laws (Amendment) Act, 2017, the Central

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 (Annexure P-3 Colly). Accordingly, the petitioner moved the letter/reminder dated 30.10.2018 along with documents (Annexure P-4 Colly) to respondent No.5 for issuance of Forms 'C' and 'D' for Non-GST Product for the period from 1.7.2017 to 30.9.2018, but no response has been received till date. Further, non-issuance of Forms 'C', the selling dealer had started charging interest. 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/reminder dated 30.10.2018 along with documents (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/reminder dated 30.10.2018 (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)
JUDGE

December 20, 2018
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(SUDIP AHLUWALIA)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No