

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 1 of 2019**

- M/s Steel Authority Of India Limited Bhilai Steel Plant Bhilai A Company Incorporated Under The Companies Act. 1956 Having Its Office At Ispat Bhavan, Lodi Road, New Delhi Through B.N. Agrawal, Dgm (F And A) S/o Late Shri A. K. Agrawal.

---- Petitioner

Versus

1. The Union Of India Through Under Secretary, State Tax Section, Ministry Of Finance, Department Of Revenue, New Delhi.
2. The Commissioner Of State Taxes Commercial Tax Department, Govt. Of Chhattisgarh. Raipur.
3. The Deputy Commissioner (Technical) State Taxes, Commercial Tax Department, Govt. Of Chhattisgarh, Raipur.

---- Respondent

For Petitioner : Shri Ravi Raghuvaran with Shri Sandeep Dubey, Adv.
For Respondents 2 & 3 : Shri Alok Bakshi, Additional AG.

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

11/02/2019 :

1. Heard.
2. The petitioner would pray for issuance of appropriate direction to the respondents to issue C-form to the petitioner for its manufacturing activities undertaken at its steel plant.
3. By issuing the impugned circular dated 19.06.2018 and the letter issued by the Deputy Commissioner (Technical) States tax on 20.12.2018, the respondents are denying issuance of 'C' form to the

petitioner in respect of procurement of High Speed Diesel (HSD). Such action of denial of 'C' form happened in different states under the strength of Central Government circular dated 17.08.2017.

4. The said circular was assailed before different High Courts including Punjab and Haryana High Court in the matter of **Carpo Power Limited Vs State of Haryana and Ors.** The writ petition was disposed of on 28.03.2018, partially quashing the circular.
5. Relying on the order passed by the Punjab and Haryana High Court, a Division Bench of the Orissa High Court has passed an order in WPC No.9071 of 2018 on 12.12.2018, directing that the Central Government's circular dated 17.08.2017 shall not be enforced on the petitioner and the authorities shall be bound to implement all decisions referred in the said order of the Orissa High Court to allow issuance of 'C' form for procurement of HSD to the petitioner.
6. Considering that the issues brought before this Court is exactly similar to those decided by the Punjab and Haryana High Court and the Division Bench of the Orissa High Court, the present writ petition is disposed of in the following terms:-

- The circular dated 17.08.2017 of the Central Government shall not be enforced against the petitioner.
- The concerned authority shall issue 'C' form to the petitioner for procurement of HSD.

Sd/-
Judge
(Prashant Kumar Mishra)

Ayushi