

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 7701 OF 2019

B.T. Patil & Sons Belgaon Construction Pvt.Ltd. ...Petitioner
vs
The State of Maharashtra & Ors. ...Respondents

Mr.Deepak K. Bapat with Sonali Bapat for Petitioner.
Mrs.Shruti D. Vyas, “B” Panel Counsel for Respondent Nos.1 to 3.
Mr.Santosh Vasant Daphale, Deputy Commissioner of State Tax, Kolhapur
(KOL-VAT-E-004).

**CORAM : M.S. SANKLECHA &
S.C. GUPTE, JJ.**

DATE : 24 JULY 2019

P.C. :

This petition, under Article 226 of the Constitution of India, seeks a direction to Respondent No.3 - Deputy Commissioner of Sales Tax to issue duplicate F Forms for the Financial Year 2010-2011. The F Forms originally issued on account of stock transfer under Section 6A of the Central Sales Tax Act from its Karnataka office to Maharashtra had been lost.

2 Briefly the facts leading to this petition are as under :

- (i) The Petitioner's registered office at Kolhapur received goods valued at Rs.2.36 crores from its Belgavi Branch, Karnataka as stock transfer under Section 6A of the Central Sales Tax Act (“CST Act”). These stock transfers are not subjected to tax under CST Act, if declaration in F Form issued by Respondent No.3 is produced

before Karnataka Assessing Officer whilst assessing the Petitioner to tax in the State of Karnataka.

(ii) Consequent to the Petitioner's application, 12 F Forms against the specific stock transfer transactions were given by the Respondent-Sales Tax Officer. However, before the F Forms could be sent to Belgavi, Karnataka, to be produced before the Sales Tax Officer, Karnataka, the same were lost. This, according to the Petitioner, was at the Kolhapur bus stand compound on 15 June 2017.

(iii) The Petitioner thereafter informed Respondent No.3 - the Assessing Officer about loss of F Forms and sought issue of duplicate F Forms. This application was accompanied by the Indemnity Bond as required under the CST Act. This petition essentially seeks a direction to the Respondent to expedite issue of duplicate F Forms for which application was made as far back as in 2017.

3 Ms.Vyas, learned Counsel appearing for the Respondents, on instructions, states that the final application made by the Petitioner on 5 March 2019 to Respondent No.1 – Commissioner of Sales Tax for issue of duplicate F Forms will be decided within a period of twelve weeks from today. The statement is accepted.

4 In the above view, nothing survives in this petition. Hence, the petition is disposed of in the above terms.

(S.C. GUPTE, J.)

(M.S. SANKLECHA, J.)