IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1601 OF 2019

Tata Motors Ltd. ...Applicant/Petitioner
vs
Union of India & Ors. ...Respondents

Mr.R.A. Dada, Senior Counsel and Mr.Z.R. Dada, Counsel with Mr.H.N. Vakil and Mrs.Suzan Vakil I/b. Mulla & Mulla and Craigie Blunt & Caroe for Petitioner.
Mr.V.A. Sonpal, Special Counsel with Ms.Shruti D. Vyas, 'B' Panel Counsel for State/ Respondents.
Mr.D.P. Singh for Union of India.
Mrs.Vishakha Borse, Deputy Commissioner of Sales Tax / Special Officer on Duty.

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

DATE : 8 AUGUST 2019

<u>P.C.</u> :

1 This petition, under Article 226 of the Constitution of India, challenges a non-issue of “C” form under the Central Sales Tax Act, 1956 (“CST Act”) by the Respondents. The Petitioner seeks an issue of “C” form in respect of High Speed Diesel and Motor Spirit (Petrol) purchased for the use in manufacture of medium and light commercial vehicles, motor cars and its spares and accessories. The issue of “C” form in respect of the above products would enable the Petitioner to the benefit of concessional rate of tax under the CST Act at 2% while procuring the above two products, namely, High Speed Diesel and Petrol, from other states of Union of India.

2 It is the case of the Petitioner that even after the amendment

to the definition of the goods, with effect from 1 July 2017, in the Act, the Petitioner would be entitled to the issue of “C” form by the authorities. Thus, the Petitioner has made various representations to the authorities. In particular, the Petitioner by its last letter dated 28 June 2019 addressed to Respondent No.3 (Commissioner of the Sales Tax) seeking an issue of “C” form in respect of High Speed Diesel and Petrol purchased for use in the manufacturing of cars within the State of Maharashtra. The above representation has not yet been addressed by the Commissioner of Sales Tax.

3 Mr.Sonpal, learned Special Counsel, appearing for the Respondents, on instructions of Mrs.Vishakha Borse, Deputy Commissioner of Sales Tax/Special Officer on Duty in the office of the Commissioner states that the representation dated 28 June 2019 filed by the Petitioner will be decided by the Commissioner of Sales Tax after hearing the Petitioner within a period of four weeks from today.

4 We accept the statement of Mrs.Vishakha Borse, Deputy Commissioner of Sales Tax/Special Officer on Duty. In the above view, at this stage, we dispose of the petition by directing the Commissioner of Sales Tax – Respondent No.3 to dispose of the Petitioner's representation after granting a personal hearing within a period of four weeks from today.

5 The petition is disposed of in the above terms.

(S.C. GUPTE, J.) **(M.S. SANKLECHA, J.)**