IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 4 OF 2019

Asahi India Glass Limited ... Petitioner
vs.
The State of Maharashtra and 2 Ors. ...Respondents

Mr. Sriram Sridharan, Advocate with Mr. Jas Sanghavi, Advocate for the petitioner.
Mr. V. S. Sonpal, Special Counsel with Mr. H.B. Takke , AGP for the State.

CORAM : M.S. SANKLECHA & M. S. SONAK, JJ.

DATE : JUNE 07, 2019

P.C.:

1. This petition under Article 226 of the Constitution of India challenges the non-issue of 'C' Form under the Central Sales Tax Act, 1956 (Act) by the respondents. The petitioner seeks to issue of 'C' Form in respect of the natural gas purchased by the petitioner from the supplier/dealer in the State of Gujarat used/to be used in manufacturing of Float Glass. This issue of 'C' Form by the authorities would entitle the petitioner to the benefit of concessional rate of the Central Sales Tax at 2%.

2. It is the case of the petitioner that even after the amendment to the definition of the goods, with effect from 1st July 2017, in the Act, the petitioner would be entitled to the issue of C form by the authorities. This primarily on the basis that the benefit under Section 8(3) of the Act is not restricted only to specific items mentioned in the definition of goods under

Section 2 (d) of the Act.

3. The petitioner has made various representations to the authorities. In particular the petitioner by letters dated 24th August 2018 and 13 November 2018 addressed to the respondent no.2 (Commissioner of the Sales Tax) seeking an issue of 'C' Form in respect of natural gas purchased to use in the manufacturing of float glass within the state of Maharashtra. The above representation has not yet been addressed by the Commissioner of Sales Tax.

4. Mr. Sonpal learned counsel appearing for the respondents states that the representations dated 24th August 2018 and 13th November 2018 filed by the petitioners would be disposed off by the Commissioner of Sales Tax. This, after hearing the petitioners and within a period of four weeks from the date this order is uploaded.

5. We accept the statement of Mr. Sonpal. In the above view, at this stage, we dispose of this petition by directing the Commissioner of Sales Tax (respondent no.2) to dispose of the petitioner's representation after granting a personal hearing to the respondent within a period of four weeks from the date this order is uploaded.

6. Petition disposed of in above terms.

(M.S. SONAK, J.) **(M. S. SANKLECHA, J.)**