

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 12.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.19227 of 2019

Tvl.Comfy Shoe Makers Pvt. Ltd.,
No.295, SIDCO Industrial Estate
Ambattur, Chennai - 98
Represented by its Finance Manager
C.Shnamuga Sundaram

.. Petitioner

Vs.

- 1.The Commissioner (ST)
Ezhilagam, Chempauk
Chennai - 600 005
2. The Deputy Commissioner (Zone-10)
Commercial Tax Department
Commercial Tax Building
Greens Road, Chennai
- 3.The Commercial Tax Officer
Pattaravakkam Assessment Circle
No.127, II Floor
Yadhaval Street, Padi
Chennai - 600 050

.. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to direct the 1st and 3rd respondents to permit the petitioner to download the 'F' forms or manual 'F' forms for the months of April 2015, May 2015, July 2015 and August 2015.

For Petitioner : Mr.S.Vijayakumar

For Respondents : Mr.G.Dhanamadhri
Government Advocate (Taxes)

O R D E R

Mr.S.Vijayakumar, learned counsel on record for writ petitioner and Ms.Dhanamadhri, learned Government Advocate on behalf of all the three respondents are before this Court.

2. With consent of learned counsel on both sides, main writ petition itself is taken up, heard out and is being disposed of.

3. Notwithstanding the prayer in the instant writ petition and the averments / grounds in the affidavit filed in support of the writ petition, learned counsel for writ petitioner, on instructions, abridges/ restricts the prayer and limits it to saying that it would suffice if the third respondent is directed to consider and dispose of /pass orders on the representation made by the writ petitioner, being representation dated 07.01.2019, in accordance with law.

4. A perusal of case file placed before this Court reveals that representation dated 07.01.2019 given by the writ petitioner to the third respondent is placed before this Court as part of case file, more particularly as part of typed-set of papers and it is at Page 58 of the typed-set dated 24.06.2019. Learned counsel for writ petitioner submits that the Commissioner of Commercial Taxes has sent a letter to all the jurisdictional Joint Commissioners of the Department, being Letter dated 24.06.2019 bearing reference CC4/678/2012 regarding downloading of 'F' Forms pertaining to stock transfer from one branch to the other when the branches are situate in different States.

5. Learned Revenue counsel submits that a circular has in fact been issued by the Commissioner, Commercial Taxes to all the jurisdictional Joint Commissioners and the circular is the aforesaid letter dated 24.06.2019.

6. Learned Revenue counsel points out that a dealer would be entitled to download 'F' forms on certain conditions being satisfied and that the details of such conditions have been adumbrated in the aforesaid circular.

7. In the instant case, writ petitioner dealer submits that 'F' forms need to be downloaded by the writ petitioner for stock transfer of its goods from its branch in Tamil Nadu to another branch in Kerala.

8. Considering the trajectory which the writ petition has taken today, considering the narrow scope and narrow compass on which the instant writ petition now turns, it may not be necessary to advert to these details any more.

9. Suffice to say that disposal of writ petitioner's representation dated 07.01.2019 by the third respondent shall be done in tune and in tandem with the aforesaid circular being

letter dated 24.06.2019.

10.This writ petition is disposed of directing the third respondent to dispose of /pass orders on writ petition's aforesaid representation dated 07.01.2019 within four weeks from the date of receipt of a copy of this order in accordance with law. The order disposing of writ petitioner's representation shall be communicated to the writ petitioner by the third respondent under due acknowledgement within seven working days from the date of disposal. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

gpa

To

- 1.The Commissioner (ST)
Ezhilagam, Chempauk
Chennai - 600 005
2. The Deputy Commissioner (Zone-10)
Commercial Tax Department
Commercial Tax Building
Greens Road, Chennai
- 3.The Commercial Tax Officer
Pattaravakkam Assessment Circle
No.127, II Floor
Yadhaval Street, Padi
Chennai - 600 050

+1cc to Mr.B.Ramessh Kumar, Advocate sr.59058

+1cc to Special Government Pleader(Taxes) sr.59665

br(co)
nr 21/08/2019

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