

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 37 of 2020

1. BGR Mining And Infra Limited, A Company Registered Under The Companies Act, 1956, Having Its Office At 8-2-596/R, Road No. 10, Bajara Hills, Hyderabad-500 034 (Telangana). And Its Office In The State of Chhattisgarh At 598/6, S.S. Plaza, P.H. Road, Korba, P.O. And P.S. Korba, District : Korba, Chhattisgarh

---- Petitioner

Versus

1. State of Chhattisgarh Through The Secretary, Department of Commercial Taxes, Having Its Office At Mahanadi Bhawan, Mantralaya, Nava Raipur, Mandir Hasod, Raipur, District : Raipur, Chhattisgarh
2. Deputy Commissioner of Commercial Taxes, Korba Division, Korba, District : Korba, Chhattisgarh
3. Commercial Tax Officer (Commercial Tax Circle-2), Korba Division, Korba, District : Korba, Chhattisgarh

---Respondents

For Petitioner	:	Mr. Abhyuday Singh, Advocate
For State	:	Mr. Jitendra Pali, Dy. Adv. General

Hon'ble Shri Justice P. Sam Koshy

Order on Board

07.02.2020

1. The grievance of the petitioner in the present writ petition is the blockage of the online portal, so far as the issuance of Form C under the CST Act, 1956 and the rules framed thereunder 1957 is concerned.
2. According to the counsel for the petitioner, the petitioner has got due registration under the CST Act, 1956 and has also got the

registration under the GST, 2017 as well. According to the counsel for the petitioner, for the purpose of commercial activities they are required to purchase High Speed Diesel (HSD) and Petrol for which the petitioner had applied for registration under the CST Act, 1956 vide application dated 18.09.2018 before the Respondent No. 3 and the registration certificate was issued on 18.09.2019. The grievance of the petitioner is that on the issuance of certificate of registration in favour of the petitioner, he is entitled to purchase oil and petrol at concessional rate and the petitioner has been purchasing oil and petrol from the M/s Reliance Industries Limited at concessional rate for w.e.f., April, 2019 onwards. The petitioner's establishment is required to furnish a statutory form "C" to the oil company as granted under Section 8 (4) of the CST Act read with CST rules, 1957. However, in spite of several attempts being made by the petitioner for generating the online statutory form "C", the petitioner has been prevented from generation of the same on the portal reflecting a block message as **"You Cannot apply for Online Form after 01/July/2017"**. Thereafter, the petitioner has been approaching the respondent authorities continuously but till date, he has not got the positive response, this led to the filing of the present writ petition.

3. The counsel for the petitioner submits that this High Court of Chhattisgarh already in W.P. (T) No. 83 of 2018 in the case of **Shree Raipur Cement Plant vs State of C.G. and Ors** vide its judgment dated 18.05.2018 allowed the writ petition under the similar facts and circumstance.

4. The counsel for the petitioner wants that the representation of the petitioner made to the department in this regard be decided at the earliest, taking into consideration the aforesaid judgment of this Court.
5. To the limited relief that the petitioner has sought for, the State counsel does have any objection.
6. Accordingly, the writ petition stands disposed off directing the respondent no. 1 and 2 to take an appropriate decision on the representation of the petitioner dated 09.12.2019 keeping in view the judgement rendered by this High Court in W.P. (T) No. 83 of 2018, decided on 18.05.2018 at the earliest, preferably within a period of 45 days from the date of receipt of copy of this Order. It is also made clear that this Court has not expressed any opinion on the merits of the case and the authorities are expected to take a decision at the earliest.
7. With the aforesaid observations, the present writ petition stands disposed off.

**Sd/-
(P. Sam Koshy)
Judge**