

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CM-360-CWP-2020 in/and
CWP No.8566 of 2019 (O&M)
Date of decision : 15.01.2020**

M/s Sir Shadi Lal Distillery & Chemical Works

..... Petitioner

versus

State of Haryana & anr.

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present :- Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Mamta Singh Talwar, DAG, Haryana.

Mr. Ajay Jagga, Advocate for respondent No.1.

AJAY TEWARI, J. (Oral)

CM-360-CWP-2020

1 For the reasons recorded, the application is allowed.

Replication to the written statement is taken on record.

Main Case

2 This petition has been filed inter-alia for issuance of a writ in the nature of mandamus directing the respondents to issue “C” forms manually to the petitioner which have been refused to the petitioner and for issuance of a writ in the nature of certiorari quashing the letters dated 17.09.2018 and 21.12.2018.

3 The petitioner had obtained some “C” Forms for transportation of some stock for the assessment year 2001-2002 and

2002-2003. Subsequently those transactions were treated as inter-state sale by the State concerned and in the meantime he got his R.C. cancelled in Haryana. After the transfers were treated as sale transactions it realized that it could not apply for “C” Forms because that process had been made online during this interregnum and since its registration had ceased, it could not apply online.

4 It is in these circumstances that the present writ petition has been filed for a mandamus direction the State of Haryana to issue manual “C” Forms to the petitioner.

5 In our opinion, it would be appropriate if the respondent No.2-Excise & Taxation Officer-cum-Assessing Authority decide the prayer of the petitioner for issuance of “C” Forms by passing a speaking order thereon in accordance with law within a period of four weeks from the date of receipt of a certified copy of this order. Ordered accordingly.

6 Petition stands disposed of.

7 Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

January 15, 2020
pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No