IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.6369 of 2021

Southern Agrifurane Industries (P) Ltd.,
Rep. by Vice President (Finance) D R Augustine Paulraj,
MGM Centre, No.1, 9th Street,
Dr.Radhakrishnan Salai, Mylapore,
Chennai-600 004. ...Petitioner

Vs

1.The Commissioner of Commercial Taxes & SGST,
Ezhilagam, Chepauk,
Chennai-600 005.

2.Assistant Commissioner of Commercial Taxes,
Villupuram-I,
No.27/11 V.O.C. Street,
Villupuram-605 602. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of mandamus directing the Respondent department to issue Form “C” declaration under the Central Sales Tax Act, 1956, to the Petitioner herein for their purchases of Extra Neutral Alcohol effected from outside the State of Tamil Nadu.

For Petitioner : Mr.Joseph Prabakar
For Respondents: Mr.TNC.Kaushik
Government Advocate

O R D E R

The petitioner has sought a mandamus directing the Commercial Taxes Department to issue 'C' Form declaration under the Central Sales Tax Act, 1956, for purchase of Extra Neutral Alcohol (ENA) effected from outside the State of Tamil Nadu.

2. A memo has been filed by learned counsel for the respondents to the effect that the issue of 'C' Form in the case of ENA is pending before the Goods and Service Tax Council and can hence be decided only after a decision is taken by the

Council and the respective Governments on the taxability of the commodity under the provisions of GST Act.

3. Learned counsel for the petitioner would state that in the 43rd meeting of the GST Council on 28.05.2021, a decision has been taken by the Council to the effect that status quo would continue and that the product would continue to be taxable. Thus, according to him, there is no embargo on the issuance of 'C' Form.

4. The petitioner is granted liberty to file a representation seeking relief in this regard before the Commissioner of Commercial Taxes and SGST/R1 enclosing documents that are relevant and let a decision be taken by the Commissioner after hearing the petitioner, in accordance with law. The representation will be disposed within a period of eight weeks from date of receipt of the same.

5.This writ petition is disposed. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

vs
To

1.The Commissioner of Commercial Taxes & SGST,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner of Commercial Taxes,
Villupuram-I,
No.27/11 V.O.C. Street,
Villupuram-605 602.

+1 CC to The Special Government Pleader(T) Sr 33266.

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KSM(CO)
SP(02/09/2021)