



W.P.No.22213 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22213 of 2023

and

W.M.P.Nos.21608, 21609 and 21610 of 2023

- 1.M/s.Mahe Auto Fuel Enterprises,
A Partnership Firm incorporated under the
provisions of the Indian Partnership Act, 1932,
Represented by its Managing Partner
K.E.Noushad,
Poozhithala, Mahe - 673 310.
- 2.K.E.Rehmath,
Joint Managing Partner,
M/s.Mahe Auto Fuel Enterprises,
Rajeenas, Azheekkal, P.O.New Mahe - 673 311. ... Petitioners

Vs.

- 1.Union of India,
Represented by Union Territory of Pondicherry
through the Chief Secretary,
Government of Pondicherry,
Pondicherry.
- 2.The Commercial Tax Officer,
Mahe, Government of Pondicherry,
Pondicherry. ... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the second respondent in TIN : 34030006315/CTO/MAHE/2023/106 dated 05.07.2023 and TIN : 34030006315/CTO/MAHE/2023/111 dated 18.07.2023, quash the same and consequently forbear the official respondents from interfering with the business carried on by the first petitioner and issue "C" Forms to the first petitioner in TIN No : 34030006315.

For Petitioner : Mr.Sundar Narayan

For Respondents : Mr.V.Vasanth Kumar
Additional Government Pleader
(Pondicherry)

ORDER

Pursuant to the interim order passed by this Court on 27.07.2023, the petitioner has liquidated all the tax liability. To that effect, the respondents have also issued a Certificate dated 04.08.2023. The respondents by the aforesaid Certificate, have stated that Form-C will be issued within 7 working days from the date of the application.



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WEB COPY 2. Relevant portion of the Certificate reads as under:-

"This is to certificate that M/s.Mahe Auto fuels Enterprises authorized distributor of Petroleum Product of BPCL with TIN.34030006315 have paid the arrears for the months of Apr-23, May-23, June-23. They do not have any tax arrears as of now; they will be able to generate the C-forms within 7 days from the date of their application. There will be no issues involved in generation of C-forms. The certificate is given to the dealer on the basis of the request to lift their stock from the Oil Corporation."

The above Certificate stands recorded.

3. In view of the above, this Writ Petition is closed. Liberty is however given to the petitioner to approach the Court, in case of any delay in issuance of Form-C. No costs. The connected Writ Miscellaneous Petitions are also closed.

11.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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C.SARAVANAN, J.

arb

To

- 1.Union of India,
Represented by Union Territory of Pondicherry
through the Chief Secretary,
Government of Pondicherry,
Pondicherry.
- 2.The Commercial Tax Officer,
Mahe, Government of Pondicherry,
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