

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

CWP-24320-2022 (O&M)
Date of decision: 19.01.2023

M/s Kansi Technovation Pvt. Ltd. ...Petitioner
Vs.

State of Haryana and another ...Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Brijesh, Advocate,
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J. (oral)

Learned State counsel informs that the petitioner has to produce 'C' Form for getting the benefit of concessional rate of tax in State of Haryana as per Section 8 (4) of CST Act, 1956. If, the purchasers are outside State of Haryana, then forms have to be issued from their respective States. Till date, the petitioner has not produced any 'C' Form for the assessment years 2015-2016, 2016-2017 and 2017-2018. There is no provision that in the absence of 'C' Form, notice and summons for payment of additional demand/arrears can be obstructed.

Keepin in view the above fact, learned counsel for the petitioner seeks to withdraw the present petition, so that he can avail alternative remedy and get 'C' Form from the State, from where the goods were purchased.

Dismissed as withdrawn with liberty aforesaid.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

19.01.2023
ajp

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No