IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on: 02.08.2023	Pronounced on: 15.02.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19130 of 2020
and
W.M.P.No.23703 of 2020

M/s.Servo Packaging Limited,
represented by its Director,
Arun Narayanan Menon ... Petitioner

Vs.

1. The Commercial, (CT),
   Commercial Taxes Department,
   Puducherry.

2. The Commercial Tax Officer – IAC,
   Commercial Taxes Department,
   Puducherry. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the file of the second respondent herein final notice No.34770007945/CTO Iac/72/2020 dated 12.03.2020 for the assessment year 2012-2013 and quash the same.

For Petitioner : Mr.P.Suresh

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

ORDER

The petitioner has challenged the Impugned Final Notice dated 12.03.2020 bearing reference: 34770007945/CTO-IAC/72/2020 issued by the second respondent for the Assessment Year 2012-2013.

2. By the Impugned Final Notice dated 12.03.2020 bearing reference: 34770007945/CTO-IAC/72/2020, the petitioner has been called upon to show cause as to why a sum of **Rs.51,64,063/-** should not be demanded from the petitioner after adjusting the tax paid by the petitioner on the total tax payable and the total tax paid as detailed below:-

Total Tax Due	:Rs. 1,29,42,717
Tax Paid	:Rs. 77,78,654
Balance	:Rs. 51,64,063

3. The Impugned Notice precedes summons issued to the petitioner on 25.09.2019 for the Assessment Year 2011-2012 and 2012-2013 issued with direction to produce requisite documents/declaration forms for the concession availed.

4. The specific case of the petitioner is that the Impugned Final Notice is contrary to the law settled by the learned Division Bench of this Court in the case of **M/s.Pondy Die castings Private Limited** vs. **Appellate Assistant** rendered in T.C.(R).Nos.37 and 39 of 2017 dated 27.10.2017.

5. It is submitted that the order passed by the learned Division Bench of this Court in T.C.(R).Nos.37 and 39 of 2017 in **M/s.Pondy Die castings Private Limited** vs. **Appellate Assistant** dated 27.10.2017 was also upheld by the Hon'ble Supreme Court in as much as Special Leave Petition filed by the Appellate Assistant Commissioner, Pondicherry was dismissed by the Hon'ble Supreme Court by its order dated 27.04.2018 in SLP (Civil) Diary.No(s).11787 of 2018.

6. The learned counsel for the petitioner has placed reliance on the decision of the Gujarat High Court in the case of **H.Tribhovandas and Sons** vs. **State of Gujarat**, rendered in R/S.C.A.3002 of 2018 dated 26.04.2018 and that of the decision of the Tripura High Court in the case of **Kuber (India) Sales Private Limited** vs. **The Secretary, Finance Department, Government of Tripura, Agartal** in C.R.P.No.78 of 2015 dated 09.12.2019 rendered in the context of Section 24 and 33 of the Tripura Value Added Tax, 2004 and Central Sales Tax Act, 1956.

7. The learned counsel for the petitioner has also drawn attention to Notification issued by the Government of Goa dated 30.01.2018 & 28.05.2019 extending the period for completing the assessment.

8. A reference was also made to another extension of limitation granted by the Government of Uttar Pradesh dated 15.06.2020.

9. It is submitted that the that the Impugned Final Notice is contrary to Rule 5(6) and 5(10) of the Central Sales Tax (Pondicherry) Rules, 1967.

10. The learned Additional Government Pleader (Pondicherry) for the respondents submitted that as per Rule 12(7) of the CST (Registration and Turnover) Rules, 1957, the petitioner was required to submit within three months from the end of the period to which a Declaration Form relates to on or before 30th June of the succeeding assessment year. It is submitted that failure to file such Declaration Form within a prescribed time by the dealer, the dealer is liable to pay tax at the scheduled rates applicable to goods sold inside the Union Territory of Pondicherry.

11. The respondents in their counter have submitted that during the pendency of the writ petition, the petitioner has submitted relevant declaration forms for total value of Rs.2,62,17,514/- for the assessment year 2012-2013 on 11.01.2021 based on the earlier Notice and Summon stated 27.06.2014 and 17.10.2014 respectively and hence it cannot be said that the limitation under the provisions of the Pondicherry Value Added Tax Act, 2004 read with CST (Registration of Turnover) Rules, Rule 12(7) of the CST (Registration and Turnover) Rules, 1957 were time barred.

12. It is submitted that notices have been issued asking the petitioner to submit a declaration form within the stipulated period. However, the petitioner failed to furnish all the Declaration Form.

13. It is submitted that the petitioner submitted certain declarations on various dates viz., 03.06.2016, 09.06.2016, 06.10.2017 and 05.07.2018 and participated in the assessment proceedings initiated by the second respondent well within the time.

14. It is further submitted that the petitioner had submitted the Auditor Report in Form-CC as contemplated under the Pondicherry Value Added Tax Act, 2007. As per the Form-CC, the petitioner had reported Total and Taxable Turnover of Rs.76,44,66,867.00 and Rs.64,50,85,438.00 respectively, claiming exemption for Rs.11,93,81,429.00.

15. It is further submitted that the petitioner had claimed concessional rate of tax under Central Sales Tax Act, 1956 for the turnover of Rs.45,64,61,788/- against submission of Declaration Form C.

16. It is further submitted that even though the declaration in Form-C were due for the turnover of **Rs.45,64,61,788/-**, the petitioner had submitted Form-C for the value of **Rs.37,16,17,793/-** only, pending submission of declaration in Form-C for the value of **Rs.8,48,43,995/-** [Rs.45,64,61,788/- - Rs.37,16,17,793/-] as on 12.03.2020. It is submitted that therefore, the impugned Final Notice dated 12.03.2020 was issued to the petitioner demanding a sum of **Rs.42,42,200/-** from the petitioner for the assessment year 2012-2013 as detailed below:-

(A) Interstate sales reported against Form C under Section 8(1)	Rs.45,64,61,788/-
(B) Form C submitted	Rs.37,16,17,793/-
(C) Balance Form C to be submitted	Rs.8,48,43,995/-
(D) Tax due on non-submission of Form C to be proposed	Rs.42,42,200/-

17. A reference is made to Paragraph 21 & 22 from the decision of the learned Single Judge of this Court in the case of **M/s. Murugan and Company** vs. **The Union of India**, rendered in W.P.Nos.15165 to 15168 of 2018 dated 12.11.2019, which reads as under :-

> "***21. In this case, it is seen that summons in Form-PP for the years 2011-2012 to 2013-2014 were issued on 07.11.2014 and again on 04.01.2016, wherein and whereby the assessee was called upon to produce certain documents with reference to an enquiry under the PVAT Act, 2007, in respect of assessment years 2011-2012 to 2014-2015.***

> ***Therefore, the above summons, which is otherwise called as notice calling upon the petitioner to produce the documents for the purpose of assessment in respect of those assessment years, are to be construed as the commencement of assessment proceedings. When the above said notices were issued before the expiry of three years, this Court is of the view that the consequent Pre-assessment notices impugned in these writ petitions are not barred by limitation and therefore, Section 24(5) is not attracted in these cases in any manner. Needless to state that it is for the petitioner to participate in the assessment process by filing their objection to the notice of proposal and raise all the contentions before the Assessing Officer, as this Court is not expressing any view on the merits of the same, since as these writ petitions are disposed of only by considering the question as to whether the impugned notices are barred by limitation.***
>
> ***22. Accordingly, these writ petitions are dismissed, however by granting liberty to the petitioner to give reply/objection to the notice of proposal within a period of two weeks from the date of receipt of a copy of this order. On receipt of such reply, the Assessing Officer shall give an opportunity of personal hearing to the petitioner and thereafter, pass an order of assessment on merits and in accordance with law within a period of six weeks thereafter. No costs. The connected miscellaneous petitions are closed."***

18. It is further submitted that the decision was upheld by the Hon'ble Division Bench of this Court by its order dated 06.03.2020 in W.A.No.262 of 2020 and etc., batch.

19. It is further submitted that without producing Form-C for the corresponding value, the petitioner cannot claim tax concession.

20. It is further submitted that it is pertinent to mention that during the pendency of the present writ petition, the petitioner had submitted declaration forms for a value of Rs.2,62,17,514/- for the assessment year 2012-2013 on 11.01.2021 based on the earlier Notice and Summon dated 27.06.2014 and 17.10.2014 respectively and the last impugned Final Notice dated 12.03.2020. It is therefore submitted that the assessment proceedings initiated by the second respondent is within the period of the limitation and therefore there is no merits in the writ petition.

21. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader (Pondicherry) for the respondents.

22. I have also perused the decision cited by the learned counsel for the petitioner in support of the present writ petition particularly, the decision of the Hon'ble Division Bench of this Court in **M/s.Pondy Die**

castings Private Limited vs. **Appellate Assistant** rendered in T.C.(R).Nos.37 and 39 of 2017 dated 27.10.2017.

23. The decision of the Hon'ble Division Bench of this Court was appealed before the Hon'ble Supreme Court in SLP (Civil) Diary.No(s).11787 of 2018, was dismissed at the time of admission on A 27.04.2018 with the following observations:-

> ***"Heard the learned counsel for the parties and perused the relevant material.***
>
> ***Delay condoned.***
>
> ***We do not find any legal and valid ground for interference. The Special Leave Petitions are dismissed."***

24. In paragraph 52 and 53 in **M/s.Pondy Die Castings Private Limited** vs. **Appellate Assistant** rendered in T.C.(R).Nos.37 and 39 of 2017 dated 27.10.2017, the Hon'ble Division Bench held as follows:-

> *52. If initial assessment is permitted to be done, at any time, say in the case on hand, after a decade, after the submission of the returns, for the years 2004-2005 and 2005-2006 and if for any reasons, the whole or part of the turn over is assessed at a rate lower than the rate at which it is assessable then, it would give leverage to the Taxing Authority, to do assessment, as in the case on hand, after 10 years and re-assess upto a further period of another five years, on the whole, 17 years.*

53. When a statute mandates re-assessment to be done, within five years, it cannot be contended that assessment can be done at any time. When the assessee is mandated to submit returns, within a prescribed period and the Assessing Officer has to scrutinise the accounts and to conduct any enquiry, if he considers necessary and pass an assessment order, levy tax, if any and collect the same, after the close of the financial years, it cannot be contended that initial assessment can be made at any time. In the light of the decisions stated supra, in particular, Taxing Laws, we are of the view that orders of assessment for the years 2004-2005 and 2005-2006, are not in conformity with Rules 5(6) of Central Sales Tax (Pondicherry) Rules, 1967, and that the same are liable to be set aside."

25. There, an assessment Order came to be passed on 06.01.2016 for the Assessment Year 2004-2005 and 2005-2006 under the Central Sales Tax Act, 1956 for the Union Territory of Pondicherry.

26. The Governor of Puducherry has framed Central Sales Tax (Pondicherry) Rules, 1967. As per Rule 5(1) of the Central Sales Tax (Pondicherry) Rules, 1967, a dealer has to file monthly return on or before 25th of succeeding month showing the turnover for the preceding month and the amount or amounts collected by way of tax together with a challan or a crossed cheque in favour of the assessing authority for the

payment of tax due thereon under the Act. The return shall contain details of transactions in the course of interstate trade or commerce or in the course of export of the goods out of the Territory of India in Form 1 together with the connected declaration form or duplicate of such form where the original has been lost and the certificates in Forms D, E-I and E-II so as to reach the assessing authority on or before the 25th of each month.

27. As per Rule 5(2) of the Central Sales Tax (Pondicherry) Rules, 1967, a dealer has to file a quarterly return on or before 25th day of month succeeding for the quarter ending 30th June, 30th September, 31st December and 31st March. The return shall contain details of transactions in the course of inter-State trade or commerce or in the course of export of the goods out of the Territory of India or in the course of import of the goods into the Territory of India in Form 1 together with the connected declaration form showing the turnover for the preceding quarter and the amount or amounts collected by way of tax together with a challan or a crossed cheque or a crossed cheque in favour of the assessing authority for the payment of tax due thereon under the Act.

28. Rule 5(1) and 5(2) of the Central Sales Tax (Pondicherry) Rules, 1967, reads as under:-

Rule 5(1) of the Central Sales Tax (Pondicherry) Rules, 1967	***Rule 5(2) of the Central Sales Tax (Pondicherry) Rules, 1967***
"5(1)*Every dealer other than those specified in the proviso to Rule 11 of the Central Sales Tax (Registration and Turnover) Rules, 1957, registered under Section 7 of the Act, shall submit a return of his transactions in the course of interstate trade or commerce or in the course of export of the goods out of the Territory of India in Form 1 together with the connected declaration form or duplicate of such form where the original has been lost and the certificates in Forms D, E-I and E-II so as to reach the assessing authority on or before the 25th of each month showing the turnover for the preceding month and the amount or amounts collected by way of tax together with a challan or a crossed cheque in favour of the assessing authority for the payment of tax due thereon under the Act."*	***"5(2****) Every dealer liable to pay tax under the Act other than those specified in sub-rule(1) shall submit, so as to reach the assessing authority on or before the 25th day of the month succeeding the quarter ending 30th June, 30th September, 31" December and 31 March as the case may be, a return of his transactions in the course of inter-State trade or commerce or in the course of export of the goods out of the Territory of India or in the course of import of the goods into the Territory of India in Form 1 together with the connected declaration form showing the turnover for the preceding quarter and the amount or amounts collected by way of tax together with a challan or a crossed cheque or a crossed cheque in favour of the assessing authority for the payment of tax due thereon under the Act."*

29. A dealer is expected to file the necessary declarations along with returns in terms of Rule 5(1) of the Central Sales Tax (Pondicherry) Rules, 1967 for the purpose of this case.

30. As per Rule 5(5) of the Central Sales Tax (Pondicherry) Rules, 1967, where “**no returns**” are filed or if returns submitted by a dealer is either “**incomplete**” or “**incorrect**”, the Assessing Authority has to “**determine the turnover**” to the “**best of the judgement**” and “**provisionally assess**” the **tax** or **taxes** payable for the month and shall serve upon the dealer a notice in Form 2. The dealer has to pay the amount demanded at the time and in the manner specified in the notice.

31. Thus, as is contemplated under Rule 5(5) of the Central Sales Tax (Pondicherry) Rules, 1967, where either “**no returns**” have been filed or where the returns filed in time specified under Rule 5(1) or 5(2) of the Central Sales Tax (Pondicherry) Rules, 1967 are either “**incorrect**” or “**incomplete**” a determination has to be made by the assessing authority of the “**turnover**” to the best of his judgment and the assessing authority has to **provisionally assess** the tax after giving the dealer an opportunity of proving the correctness and completeness of the return. This applies to monthly returns.

32. Rule 5(5) of the Central Sales Tax (Pondicherry) Rules, 1967 reads as under :-

> ***5(5)*** *If no return is submitted in respect of any month before the 25th day of the succeeding month or the quarter, as the case may be, as required by sub-rules (1) and (2) of this rule, or if the return is submitted without a challan or a crossed cheque for the full amount of tax payable or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return where one has been submitted, determine the turnover to the best of his judgment and provisionally assess the tax or taxes payable for the month and shall serve upon the dealer a notice in Form 2 and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.*

33. Admittedly, in this case there are no records to show determination of turnover and provisional assessment under Rule 5(5) of the Central Sales Tax (Pondicherry) Rules, 1967.

34. Rule 5(6) of the Central Sales Tax (Pondicherry) Rules, 1967 contemplates "**final assessment"** after the close of the year. The Assessing Authority has to scrutinize accounts and after such enquiry as he considers necessary determine that the return or the returns filed were correct and complete and finally assess under a single order the tax or taxes payable under the Act for the preceding year or for the year to which the return submitted relates, as the case may be.

35. As per proviso to Rule 5(6) of the Central Sales Tax (Pondicherry), 1967, if return or returns were submitted by a dealer or if the return or returns submitted appears to be "**incorrect**" or "**incomplete**", the Assessing Authority shall determine to the best of its judgement the turnover and finally assess under a single order of tax or tax payable under the Act for preceding year after giving an opportunity of proving the correctness and completeness of the return submitted by a dealer. There is no time limitation under Rule 5(6) of the Central Sales Tax (Pondicherry), 1967.

36. In terms of Rule 5(6) of the Central Sales Tax (Pondicherry), 1967, after the close of the year, the Assessing Authority has to scrutinize the accounts and after such enquiry as he considers necessary satisfied himself with the return or returns filed were correct and complete, finally assess under a single order the tax or tax payable under the Act for the preceding year or for the year to which the return relates to as the case may be.

37. Rule 5(6) of the Central Sales Tax (Pondicherry) Rules, 1967 reads as under:-

Rule 5(6) of the Central Sales Tax (Pondicherry) Rules, 1967	Proviso to Rule 5(6) of the Central Sales Tax (Pondicherry) Rules, 1967
After the close of the year the assessing authority shall after such scrutiny of the accounts and after such enquiry as he considers necessary satisfy himself that the return or returns filed are correct and complete and finally assess under a single order the tax or taxes payable under the Act for the preceding year or for the year to which the return submitted relates, as the case may be	***Provided that if no return or returns have been submitted by the dealer as required by sub-rules (1) and (2) or if any return or returns submitted by him appear to the assessing authority to be incorrect or incomplete the assessing authority shall after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return submitted by him determining the turnover to the best of his judgment and finally assess under a single order the tax or taxes payable under the Act for the preceding year. Such action may be taken in respect of a dealer who discontinues his business during the course of a year soon after such discontinuance.***

38. Proviso to Rule 5(6) of the Central Sales Tax (Pondicherry), 1967 is attracted where "**no return(s)**" have been submitted or where return or returns submitted are "**incorrect**" or "**incomplete**", the Assessing Officer has to finally assess the tax or tax payable for the preceding year.

39. There is no time limit prescribed under the Rules for passing the final assessment under Rule 5(6) of the Central Sales Tax (Pondicherry) Rules, 1967. All that is contemplated is an assessment has to be completed either where "**no return(s)"** were filled or where return or the returns filed are either "**incorrect"** or "**incomplete**". As per proviso, such action may be taken in respect of a dealer who discontinues his business during the course of a year soon after such discontinuance.

40. Thus, wherever no monthly or quarterly returns were filed or where such returns were either "**incorrect"** or "**incomplete",** an Assessing Authority has to determine the turnover to the best of his judgement and provisionally assess the tax for the month and serve upon the dealer a notice in Form 2 and the dealer shall in return pay the same demanded at the time in the manner specified in the notice.

41. Sub Rule (9) & (10) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967 are in a different compartment where assessment is complete.

42. Sub Rule (9) & (10) to Rule 5 of the Central Sales Tax

(Pondicherry) Rules, 1967 empowers the Assessing Authority to reassess an assessee where there is an escaped assessment of tax within five years. Sub Rule (11) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967, contemplates the method for computation of limitation.

43. Sub Rule (9), (10) & (11) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967 have to be read together. They read as under:-

Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967

5(9)Where, for any reason, the whole or any part of turnover of business of a dealer, has escaped assessment of tax, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment the turnover which has escaped assessment and assess the tax payable on such turnover after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such assessment.

5(10)Where, for any reason, the whole or any part of the turnover of business of a dealer has been assessed at a rate lower than the rate at which it is assessable, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, reassess the tax due after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such re-assessment.

5(11) In computing the period of limitation for assessment or reassessment under this rule, the time during which the proceedings for assessment or reassessment remained stayed under the orders of a civil court or other authority shall be excluded.

44. Question of limitation under Sub Rule (9) & (10) will be attracted only after the assessment is completed under Sub Rule (6) as is evident from Sub Rule (8) which reads as under:-

> ***"(8) If, on final assessment made under sub-rule (6), any sum is due from the dealer, a notice in Form 3 shall be issued and, if any sum is due to the dealer a notice in Form 4 shall be served upon the dealer."***

45. Rule 5(9) of the Central Sales Tax (Pondicherry) Rules, 1967 applies to a case of "escaped assessment" of tax where there is a prior assessment. The expression "escaped assessment" will apply only where there is an assessment either under Rule 5 (5) or Rule 5 (6) of Central Sales Tax (Pondicherry) Rules, 1967.

46. Rule 5(10) of the Central Sales Tax (Pondicherry) Rules, 1967 will apply where the turnover of business of a dealer has been assessed at a lower rate than the rate at which it is assessable.

47. The reading of the above provision makes it clear that reassessment under Sub Rule (9) & (10) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967 will apply only where assessment has been completed. Assessment is to be completed under Sub Rule (6) to Rule 5. There is no time limit prescribed under Sub Rule (6) to Rule 5 for completing the assessment.

48. In this case, it is evident that there was no provisional determination of the tax payable by the petitioner under Sub Rule (5) to Rule 5 of Central Sales Tax (Pondicherry) Rules, 1967 on the returns filed under Rule 5(1) of the aforesaid rules.

49. No assessment orders have also been passed under Sub Rule (6) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967 or Proviso to Sub Rule (6) to Rule 5 of the Central Sales Tax (Pondicherry) Rules, 1967 by the respondent.

50. The limitation in Sub Rule (10) to Rule 5 cannot apply to a

situation contemplated either under Sub Rule (6) or Proviso to Sub Rule (6) to Rule 5.

51. Admittedly in the facts of the case, the dealer had filed incomplete returns together with declarations for the turnover for a sum of **Rs.37,16,17,793/-** out of turnover of **Rs.45,64,61,787/-** claiming concessional rate of tax for sales made under Section 8(1) read with 8(5) of the Central Sales Tax (Pondicherry) Act, 1956.

52. It appears that after the issuance of the notice, the petitioner has also secured further Form C declaration for a turnover of **Rs.2,62,17,514/-**Thus, the petitioner may have Form C for **Rs.39,78,75,307/-** (Rs.37,16,17,795 + 2,62,17,514). The petitioner does not have Form C for turnover of Rs.**5,86,26,480/- (45,64,61,787 – 39,78,35,307)**. The petitioner also have not submitted Form H and proper documents to support High Sea Sales reported under Section 5(2) and sales claimed under section 8(2) of the Central Sales Tax Act, 1956. Merely because no tax was demanded earlier, cannot mean it will act as an waiver or estoppel against the department or against statute.

53. Question of limitation under Rule 5 (9) or Rule 5 (10) of the Central Sales Tax (Pondicherry) Rules, 1967 as the case may be will get triggered only if there is prior assessment. No assessment was made either under Rule 5(5) of under Rule 5 (6) of Central Sales Tax (Pondicherry) Rules, 1967.

54. In view of the above discussion, I find no merits in the contention of the petitioner that the Impugned Final Notice seeking to demand tax from the petitioner is without any merits.

55. However, liberty is given to the petitioner to produce relevant declarations in Form C for a sum of Rs.8,48,43,994/- (Rs.45,64,61,787/- - Rs.37,16,17,793/-) and other forms and documents within a period of thirty (30) days from the date of receipt of a copy of this order. If the petitioner files necessary declarations in the relevant forms and documents within such time, the respondent shall re-issue a fresh order and a fresh notice of demand on tax payable.

C.SARAVANAN, J.

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56. Therefore, the writ petition is dismissed with the above liberty.

No cost. Consequently, connected miscellaneous petition is closed.

15.02.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
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To

1. The Commercial, (CT),
Commercial Taxes Department,
Puducherry.

2. The Commercial Tax Officer – IAC,
Commercial Taxes Department,
Puducherry

W.P.No.19130 of 2020
and
W.M.P.No.23703 of 2020

15.02.2024