IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **01.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.408 & 927 of 2024

TATA MOTORS LIMITED
Rep by Deputy General Manager – Indirect Taxation
Mr.Ghanshyam K.Vaishnav,
Arihand Rohini, 9 & 10th Floor,
No.67, G.N.Chetty Road,
T.Nagar, Chennai-600 017. ... Petitioner in both WPs

vs

1. Deputy Commissioner (CT) II
   Large Taxpayer Unit,
   Chennai-600 036.

2. Deputy Commissioner (CT) IV
   Large Taxpayer Unit,
   Chennai-600 036. ... Respondents in both WPs

PRAYER in W.P.No.408 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus directing the 1st Respondent to consider the Form-F submitted by the Petitioner along with letter 27.01.2014 and rectify the Assessment Order in CST/818576/2008-09 dated 22.03.2012.

PRAYER in W.P.No.927 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus directing the 1st Respondent to consider the Form-F submitted by the Petitioner along with letter 27.01.2014 and rectify the Assessment Order in CST/818576/2007-08 dated 15.03.2012.

In both WPs

For Petitioner : Mr.T.V.Lakshmanan

For Respondents: Ms.Amirta Pankodi Dinakaran, Govt. Advocate

COMMON ORDER

By these writ petitions, the common petitioner seeks issuance of a mandamus to the first respondent to consider the Forms-F submitted by the petitioner along with letters dated 27.01.2014 and consequently rectify the assessment orders for the years 2007-08 and 2008-09, respectively.

2. The petitioner states that there were inter branch stock transfers during the aforesaid periods. In respect thereof, the petitioner was required to submit Forms-F so as to avoid the transactions being treated as inter-state sales. By letter dated 27.01.2014, it is stated that the Forms-F were submitted but the

respondents failed to take action thereon. These writ petitions were filed in the said facts and circumstances.

3. When the matter was listed previously, learned counsel for the petitioner was directed to produce copies of the letters dated 27.01.2014 bearing the original signature of the officer of the Tax Department. The said documents were produced. At today's hearing, the petitioner has placed on record the Forms-F bearing Nos.MH07/0084065 dated 17.11.2009, which corresponds to the years 2008-09, MH07/0409451 dated 06.11.2007, which corresponds to the years 2007-08 and MH07/0014382 dated 05.05.2009, which corresponds to the years 2007-08. At the previous hearing, learned Government Advocate submitted that the request of the petitioner cannot be considered unless Forms-F are re-submitted. Since the relevant documents have been obtained and produced by the petitioner, there is no further impediment to the consideration of the petitioner's request.

4. For reasons set out above, the first respondent is directed to

consider the Forms-F submitted by the petitioner along with letters dated 27.01.2014 and undertake rectification of the respective assessment orders on that basis. The writ petition is disposed of on the above terms without any order as to costs.

01.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

1. Deputy Commissioner (CT) II
   Large Taxpayer Unit,
   Chennai-600 036.

2. Deputy Commissioner (CT) IV
   Large Taxpayer Unit,
   Chennai-600 036.

SENTHILKUMAR RAMAMOORTHY J.

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