



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED**

W.P.No. 45174 of 2025

M/s.M.S Biotech Private Limited,
Avapadu Represented by its Director Mr.A Jaipal Reddy,
Reg Office-Plot No.64, Street No.1,
Sagar Society Road No.2, Banjara Hills,
Hyderabad-500 034. ... Petitioner

Vs.

1. Deputy Commissioner
LTU, DC-I, 4th Floor,
Integrated Commercial Taxes Building,
Nandanam-Chennai-600 035.

2. M/s.Accord Distillers & Brewers Private Ltd.,
No.29, Tilak Street,
T.Nagar, Chennai – 600 017. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 1st respondent to issue Form C declaration to the 2nd respondent herein for the inter-state of sales of Extra Neutral Alcohol effected by the Petitioner to the 2nd respondent herein, as prayed for by the Petitioner in their application dated 24.03.2025 as reiterated on 16.04.2025.

For Petitioner: Mr.Prasad N.

For Respondents: Mr. Haja Nazirudeen,
Additional Advocate General,
Assisted by Mr.C.Harsha Raj
Special Government Pleader, for R1



ORDER

The Writ Petition has been filed seeking Mandamus for issuance of C-Form for the inter-state purchases of Extra Neutral Alcohol. We have considered this issue in detail in W.A.No.3199 of 2024 and even in our order dated 24.03.2026 held that State cannot withhold issuance of C-Forms for the purchase of Extra Neutral Alcohol citing indecision of the GST Council regarding classification of the goods under the GST Act. Furthermore, the amendment to Section 9 of GST Act, which came into effect 12.11.2024, has made it clear that the product will not be within the purview of GST Act.

2. Therefore, the representation of the petitioner herein for C-Forms to be considered in the light of the judgment rendered in W.A.No.3199 of 2024 (*The Additional Chief Secretary/Commissioner of Commerical Tax and another vs. Southern Agrifurane Industries (P) Limited.*)

3. Accordingly, the Writ Petition is allowed on the above terms. There shall be no order as to costs.

(Dr. G.JAYACHANDRAN, J.) & (SHAMIM AHMED, J.)

24-03-2026

Index :Yes/No.
Neutral Citation :Yes/No.



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To,

1. The Deputy Commissioner,
LTU, DC-I, 4th Floor,
Integrated Commercial Taxes Building,
Nandanam-Chennai-600 035.



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Dr. G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
bsm

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