(2012) 03 MAD CK 0178

In the Madras High Court

Case No : Writ Petition No''s. 3166, 3167 and 3168 of 2012

A.V.R. Agencies APPELLANT

Vs

Assistant Commissioner (CT) RESPONDENT

Date of Decision : 12-03-2012

Acts Referred:

Citation : (2013) 60 VST 245

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : B. Raveendran, for the Appellant; A.R. Jayaprathap, Government Advocate (Taxes), for the Respondent

Judgement

M. Jaichandren, J.—Since, the issues involved in all the writ petitions are similar in nature, they have been taken up together and a common order is being passed. Heard the learned counsels appearing for both sides.

2. The main contention of the learned counsel appearing for the petitioner is that the respondent had passed the impugned orders, dated August 10, 2011, for the assessment years 2006-07, 2007-08 and 2008-09, refusing to issue forms F and C for the purchase of goods, on the consignment stock transfer basis, from other States, stating that they could be misused.

3. He had further submitted that the respondent has no authority or power to refuse the issuance of forms F and C, on the basis that they could be misused, by the dealers. He had also submitted that the petitioner is registered, under the Central Sales Tax Act, 1956, and therefore, it is entitled to receive the forms F and C, as per rule 10A of the Central Sales Tax (Tamil Nadu) Rules, 1957.

4. The learned Government Advocate appearing for the respondent has not been in a position to show that the request of the petitioner for the issuance of forms F and C can be refused for the reason that such forms could be misused.

5. In view of the above, the impugned orders, dated August 10, 2011, issued by

the respondent, are set aside and the respondent is directed to issue forms F and C to the petitioner, for the assessment years 2006-07, 2007-08 and 2008-09, within a period of two weeks from the date of receipt of a copy of this order. The writ petitions are ordered accordingly. No costs.