

SAIL, Bhilai Steel Plant Bhilai Vs State Of Chhattisgarh And Ors

Court: Chhattisgarh High Court

Date of Decision: Feb. 12, 2018

Hon'ble Judges: P. Sam Koshy, J

Bench: Single Bench

Advocate: Ashok Patil, Prafull Bharat

Final Decision: Disposed Of

Judgement

P. Sam Koshy, J

1. The challenge in the present writ petition is the order dated 23.05.2017 passed by the Commissioner for Commercial Tax, Raipur, in Revision Case

No.82/R/2016 (Central), maintaining the order passed by the Assessing Authority, Commercial Tax for the assessment period 2009-10 under the

Central Sales Tax Act, 1956.

2. A perusal of record would show that the petitioner's establishment had taken the benefit of payment of tax at a concessional rate in respect of sale

that he had made outside the State. The requirement of law is that under such circumstances, he was supposed to submit C-Form in respect of the

sale made out of State from the concerned purchase-dealer.

3. Admittedly, from the proceedings it reflects that the petitioner's establishment has not submitted any C-Form in respect of the sale made to the

purchaser-dealer beyond the territories of the State both before the Assessing Officer as well as also till the Revisional Authority had decided the

Revision petition. Under the said circumstances, the petitioner's establishment are duty bound to pay the tax at a normal rate fixed, without the benefit

of the concession for want of furnishing C-Form.

4. In view of the aforesaid factual matrix of the case, this court does not find any strong case made out by the petitioner calling for an interference

with the order under challenge.

5. At this juncture, the counsel for the petitioner submits that out of the total amount assessed, except for an amount of Rs.6,25,240/-, the entire

amount has already been adjusted in the subsequent assessment which has been made by the department. He further prays that the department may

consider adjustment of the remaining balance amount also from the subsequent assessments to be made.

6. Since this court has already held that neither there is any merit nor any strong case made out by the petitioner, as regards the adjustment of the

balance amount of Rs.6,25,240/- as has been sought by the petitioner, the only relief which can be provided to the petitioner is to grant a liberty to

approach the respondent No.3 in this regard, who may, in the given facts and circumstances of the case consider the said relief in accordance with

law.

7. It is made clear that this court has not expressed any opinion so far as the entitlement of the petitioner seeking adjustment of the balance amount is

concerned. The respondent No.3 shall be free to decide the matter in accordance with law on its own merit.

8. With the aforesaid observations, the writ petition stands disposed of.