
(2022) 12 TEL CK 0025

High Court For The State Of Telangana:: At Hyderabad

Case No: Writ Petition No. 8349, 560, 22569 Of 2020, 14758, 17372, 17377, 17380 Of 2019,
4022, 27600 Of 2021

M/S Laxmi Narayana
Srikishan And 14
Others

APPELLANT

Vs

State Of Telangana
And 11 Others

RESPONDENT

Date of Decision: Dec. 7, 2022

Acts Referred:

- Constitution Of India, 1950 - Article 226
- Central Sales Tax Act, 1956 - Section 8(1), 8(2), 9(2)
- Value Added Tax Act, 2005 - Section 31

Hon'ble Judges: Ujjal Bhuyan, CJ; C.V.Bhaskar Reddy, J

Bench: Division Bench

Advocate: Pasham Mohith

Final Decision: Disposed Of

Judgement

1. Heard Mr. Pasham Mohith, learned counsel for the petitioners and Mr. K.Raji Reddy, learned Senior Standing Counsel, Commercial Tax for the respondents.

2. In this batch of writ petitions, petitioners have sought for a declaration that the action of the respondents in not considering various documents

submitted by the petitioners as proof of inter-state trade in dals and pulses and insisting on submission of C-forms as illegal, arbitrary and unjust.

3. This issue was gone into by this Court in W.P.No.8243 of 2021 (M/s.Laxmi Trading Company v. State of Telangana). By the judgment and order

dated 04.11.2022, contention of the petitioners was rejected. It was held as follows:

It is true that State Government had exempted furnishing of C-Forms for the period upto 31.3.2015.

But there is no such exemption for the period thereafter till coming into force of GST regime with effect from 1.7.2017. In the absence of such

exemption, petitioner is bound to furnish the C-Forms if it wants to avail concessional rate of tax under sub-section (1) of Section 8. Since it failed to

do so, for whatever reason, the rigour of sub-section (2) of Section 8 comes into play. Mere submission of representation cannot confer any right on a

dealer to seek waiver of filing C-Forms. Principle of legitimate expectation cannot be invoked in a taxing statute.

That apart, if the petitioner is aggrieved by the orders of assessment dated 11.3.2019 and 31.3.2019, petitioner had the remedy under Section 9 (2) of

the CST Act read with Section 31 of the VAT Act to file appeal. In a writ proceeding under Article 226 of the Constitution of India, legality and

validity of the assessment proceedings are not ordinarily examined when the statute provides for adequate and efficacious alternative remedy. It is not

a case of violation of the principles of natural justice or violation of any law to invoke the writ jurisdiction in spite of having adequate and efficacious

alternative remedy. That apart, there cannot be any equitable consideration in so far taxation statutes are concerned.

For the aforesaid reasons, we do not find any merit in the writ petition. Consequently, the Writ Petition is dismissed. However, there shall be no order

as to costs.

4. That being the position, contention of the petitioners would stand rejected in terms of the aforesaid judgment and order.

5. At this stage, learned counsel for the petitioners submits that after dismissal of W.P.No.8243 of 2021 filed by M/s.Laxmi Trading Company,

Government of Telangana in the Revenue (CT-II) Department had considered the representation of the Rice Millers Association, Telangana dated

06.03.2017 and thereafter vide the Memo dated 28.11.2022 ordered that Central Sales Tax for the period from 01.04.2015 to 30.06.2017 shall be

waived in cases of excess demands raised over and above 2% wherein demands are already raised subject to submission of relevant documents.

Further, State has ordered that in cases wherein demands are not raised, Commercial Tax Department shall accept the submission of other relevant

documents as proof.

6. If that be the position, though we have rejected the contention of the petitioners, nonetheless, case of the petitioners would now stand covered by

the subsequent decision of the State vide the Memo dated 28.11.2022.

7. All these Writ Petitions are accordingly disposed of.~ No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.