



### Bombay Chartered Accountants' Society

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18<sup>th</sup> July, 2019

To,  
Shri Rajiv Jalota,  
The Commissioner of State Tax (GST),  
8<sup>th</sup> Floor, Vikrikar Bhavan,  
Mazgaon,  
Mumbai - 400010.

*19/7/19*  
कर सहाय्यक,  
राज्यकर आयुक्त,  
वस्तु व सेवा कर विभाग,  
महाराष्ट्र राज्य मुंबई.  
यांचे कार्यालय.

Ref: C Forms not being issued after 1.7.2017

Respected Sir,

1. The Hon'ble Bombay High Court has passed directions in **Bombay Dyeing and Manufacturing Co. Ltd. v State of Maharashtra [Order dated 13.6.2019 in WP 2651 of 2018]**, for deciding the representation of that company in respect of non-issuance of C Forms despite withdrawal of Circular 47T of 2017. Furthermore, C Forms are not even issued for mining, power generation etc which is undisturbed by the GST regime.
2. The Circular No.47T of 2017 dated 17.11.2017 was issued stating that C Forms cannot be issued since the definition of "goods" in Section 2(d) was changed after the onset of the GST regime. The Circular says that the definition of "goods" in Section 2(d) is now restricted to 5 products and hence C Forms cannot be issued for inter-state purchase of any product which is not covered by the definition of "goods" in Section 2(d).
3. This circular stands withdrawn on 14.2.2019. However, even then many dealers are complaining that their TIN Nos. which were cancelled pursuant to the Circular No. 47T of 2017 are not restored and that they are not able to procure the C Forms.
4. It is submitted that the position taken in the Circular No.47T is contrary to the settled law declared by the Hon'ble Supreme Court in **Printers (Mysore) Ltd v CTO [(1994) 93 STC 434 (SC)]**, wherein it has already been held that the word "goods" occurring in the phrase "manufacture or processing of goods" in Section 8(3)(b) in the Central Sales Tax Act, 1956 is not to be understood in accordance with the definition of "goods" in Section 2(d) of the Central Sales Tax Act, 1956, but as per their ordinary meaning. In that case, C Forms were denied for raw material procured inter-state for manufacture and processing of newspapers since newspapers did not fall within the definition of "goods" in Section 2(d).

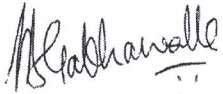
5. State High Courts have also taken a similar view:

- (i) Carpo Power Ltd. v State of Haryana [Judgment dated 28.3.2018 in CWP No.29437 of 2017] – Punjab and Haryana High Court – SLP of Haryana Govt dismissed by Supreme Court.
- (ii) Hindustan Zinc v State of Rajasthan [Judgment dated 18.5.2018 in SB CWP 5506/2018] – Rajasthan High Court.
- (iii) Shree Raipur Cement Plant v State of Chattisgarh [Judgment dated 18.5.2018 in WP (T) 83/2018]

6. You are requested to issue directions to the Departmental Officers to issue C Forms in view of the law laid down in **Printers (Mysore)** as well as your own withdrawal of the Circular No. 47T of 2017. In many cases, even the officers are not aware of why the TIN Nos. continue to remain blocked or why the system is not showing the application functionality. In case this is only a system error, you are requested to take steps to rectify the same as early as possible to avoid inconvenience to the assesses.

Thanking You,

Yours Truly



CA Sunil Gabhawalla,  
President



CA Deepak Shah,  
Chairman,  
Indirect Taxation Committee