



**SILVASSA**

Industries & Manufacturers Association

Reg. No. 27/SIAMA /2011 Dt. 11-11-2011

Office No. 8, Danudyog Shopping Center,  
Opp, Hirvavan Garden,  
Piparia, Silvassa- 396 230.  
(U.T. of Dadra & Nagar Haveli)

Tel. : (0260) 2640349

Cell : 076000758821, 07600673570

Email : sima\_silvassa@yahoo.in

simasilvassa@gmail.com

Website : www.simadnh.org

**President**

Sh. C. M. Parekh

**Vice-President**

Sh. Atul Shah

**Vice-President**

Sh. Sunil Ijari

**Vice-President**

Sh. Ajit Deshpande

**Hon. Secretary**

Sh. Narendra Trivedi

**Executive Secretary**

Sh. Ravi N. Pandey

**Joint. Secretary**

Sh. Dilip Parmar

**Treasurer**

Sh. B. S. Shetty

**Joint Treasurer**

Sh. Deepak Desai

**Executive Committee**

Sh. Utkarsh Mehta

Sh. Mahesh Chauhan

Sh. Atul Patel

Sh. Manish Ranka

Sh. R. P. Sinha

Sh. R. P. Sharma

Sh. S. N. Agarwal

Smt. Deepika Surma

Smt. Pinki Khemnai

**Advisory Board Members**

Sh. Vinit Mundra

Sh. Harshad Doshi

Sh. Nitin Kopikar

Sh. Pradeep Lele

Sh. Nirmal Jain

**Date: - 16.09.2015**

To,  
Commissioner,  
VAT Department,  
DD & Dadra & Nagar Haveli,  
Silvassa – 396230

**Reg- Demand should not be insisted in the want of C Form to our members as per various judgments pronounced by Hon. Bombay in Aug 2013.**

Dear Sir,

1. We submit that Hon Bombay High Court pronounced verdict in the matter of M/s. Ramco Industries Ltd, M/s. Blue Star Ltd, M/s. Voltas Ltd, in the month of Aug 2013 and accordingly our members who are eligible for VAT and CST exemption as on 13.05.2002 (date on which sec 8 (5) of CST Act was amendmend and made effective to collect Form C/H/I to avail CST exemption) are not liable for submission of Form C/H/I though they are collecting and submitting the same at the office of VAT Department, D& NH to comply the Law. The same view has been taken by **Hon. Calcutta High Court in the matter of N.S TEXT PRINTS PVT LTD., (2010) 17 STJ 747 (CALCUTTA)** and also by Hon. GAUHATI

*Despatch*  
17.09.2015  
(Despatch Clerk)  
Office Of The  
Secretary (Education)



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HIGH COURT in the matter of **MEGHALYA BITCHEM  
PVT LTD AND ANOTHER (2010) 17 STJ 724  
(GAUHATI HIGH COURT).**

2. Looking to above our members are not liable for CST demand and interest there on due to pending of Form C/H/I for sale of Finished Goods **as per decision of Hon. Mumbai High Court in the matter of Prism Cement Ltd., Blue Star Ltd., D& NH, Ramco Industries Ltd., D & NH, Universal Comfort Ltd., D & NH & Voltas Ltd., D& NH.**
3. Decision of Jurisdictional High Court is a binding nature --  
**---JKT Fabric (P) Ltd., 2005 4 SOT 84 Mumbai.**

With Regards,

**For Silvassa Industries & Manufacturers Association**

  
President



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**Enclosed: - Case Laws**

1. M/s. Ramco Industries Ltd.,
2. M/s. Blue Star Ltd.,
3. M/s. Voltas Ltd.,
4. M/s. N. S. Text Prints Pvt Ltd., (2010) 17 STJ 747 (CALCUTTA)
5. M/s. MEGHALYA BITCHEM PVT LTD AND ANOTHER (2010) 17 STJ 724 (GAUHATI HIGH COURT)

**Copy of judgment of such laws are attached herewith.**