

**GIB/JK/NUVOCO/09-01-2020/HC-111**

**High Court Category :** Classification

**State :** Jharkhand

**Order No.:** GIB/JK/NUVOCO/09-01-2020/HC-111

**Name of Entry :**

Nuvoco Vistas Corporation Ltd

**Date :** 09-01-2020

**Breif Issue :**

**Facts & Issue of the case**

The petitioner “Nuvoco Vistas Corporation Ltd” is engaged in manufacturing and mining activities and they are bulk purchasers of 'high speed diesel', which they require for their manufacturing and mining activities. Admittedly, their end products do not come within the definition of 'goods' as defined under Section 2(d) of the Central Sales Tax Act, whereas 'high speed diesel', which they require in their manufacturing process, comes within the definition of 'goods' as defined under the CST Act. A Circular dated 11.10.2017 was issued by the State of Jharkhand, in its Commercial Taxes Department, denying the issuance of Form-'C' for all the items included in the definition of 'goods' given under Section 2(d) of the CST Act, including the 'high speed diesel',

The Circular had been issued on the pretext that after coming into force of the Goods and Services Tax regime in the State, w.e.f. 01.07.2017, all the six items, which were excluded in the Jharkhand Goods and Services Tax Act, 2017, and on which the liability to pay tax under the State GST Act was deferred till the notification issued under Section 9(2) of the said Act, were still governed by Jharkhand Value Added tax Act.

The dealers dealing in the goods, expect those six items were no more liable to pay tax under the JVAT Act, and as such, their registration under the JVAT Act had come to an automatic end w.e.f. 01.07.2017.

**Decision of Advance Ruling Authority :**

**Decision**

Writ applications are accordingly, allowed in terms of the Judgment dated 28.08.2019 in **W.P.(T) No.6048 of 2017** which has already been quashed by this Court by the aforesaid Judgment, nothing remains to be decided in these cases, but to direct the State Government to issue Form-'C' to the petitioners also, for the purchases made by them of high speed Diesel for manufacturing process. The petitioners shall also be governed by the directions / observations made by this Court in Paragraph 27

and 28 of the Judgment dated 28.08.2019 passed in **W.P.(T) No.6048 of 2017** and analogous matters.