



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 850 of 2016

M/S Shree Enterprises Coal Sales Pvt. Ltd.
Bulandshahar

.....Petitioner(s)

Versus

Union Of India And Another

.....Respondent(s)

Counsel for Petitioner(s) : Alope Kumar, Ashok Shankar
Bhatnagar, Harshul Bhatnagar
Counsel for Respondent(s) : A.S.G.I., C.S.C., Krishna Agarawal,
Mritunjay Tiwari

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE VIVEK SARAN, J.

1. Presently, it is doubtful, whether the petitioner-dealer, being inside the State of U.P., would be entitled to issue Form 'C' with respect to a transaction involving the purchase of goods from Northern Coalfields through an e-auction proceeding also held within the State.
2. Only if the validity of the interstate sale initiated by the petitioner is ascertained, would the issue of "sale in transit" made by the petitioner survive for consideration. Consequently, the submission of Form E-1 and the charging of tax at the concessional rate of 2% may then arise.
3. Learned counsel for the parties pray for short accommodation.
4. List on 24.03.2026.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

March 16, 2026

Anurag/-