



IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 143 of 2025

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

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Approved for Reporting	Yes	No
		✓

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PFIZER LIMITED
Versus
STATE OF GUJARAT & ORS.

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Appearance:

MR MIHIR JOSHI SR. ADVOCATE with MR DHAVAL SHAH(2354) for the
Petitioner(s) No. 1

MS POOJA ASHAR ASSISTANT GOVERNMENT PLEADER for the Respondent(s)
No. 1,2,3,4

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

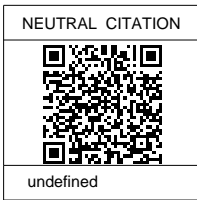
Date : 20/11/2025

ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE PRANAV TRIVEDI)

1. Heard learned Senior Advocate Mr. Mihir Joshi with learned advocate Mr. Dhaval Shah for the petitioner and learned Assistant Government Pleader Ms. Pooja Ashar for the respondents.

2. Rule returnable forthwith. Learned Assistant Government Pleader Ms. Pooja Ashar waives service of notice of rule on behalf of

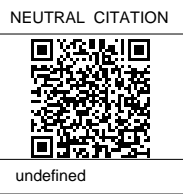


the respondents.

3. Having regard to the controversy involved, which is in a narrow compass, with the consent of the learned advocates for the respective parties, the matter is taken up for hearing.

4. By way of this petition under Articles 226 and 227 of the Constitution of India the petitioner has prayed to quash and set aside the order dated 19.10.2023 as well as order dated 27.08.2024 passed by the Gujarat Value Added Tax Tribunal, Ahmedabad (For Short “the Tribunal”) under the provisions of the Gujarat Value Added Tax Act, 2003 (For Short “GVAT Act”) and further consequential prayer that a direction may be given to the respondent no. 3 authorities (hereinafter referred to as the “respondent”) to consider validity of Form F having value of Rs.15,08,05,573/-, over and above the validity of Form F having value at 1,61,10,668/-.

5. The brief facts leading to filing of present writ petition are that the petitioner is a Company incorporated under the provisions of the Companies Act, 2013 and is *inter alia* engaged in the manufacturing and trading of pharmaceutical products in India. The petitioner is also registered as legitimate dealer under the provisions of the GVAT Act as well as under the provisions of the Central Sales Tax Act, 1956

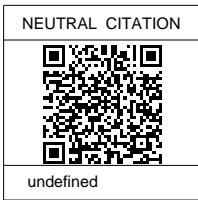


(For Short "CST Act") and is having valid registration certificate under CST Act.

5.1. In the year 2017, the assessment for the year 2012-13 was conducted by the Commercial Tax Officer (2) Unit-23, Ahmedabd. By way of Assessment Order dated 22.03.2017, gross turnover of sales of the petitioner was assessed at Rs.1,35,59,30,571/-, which included local sales of Rs.41,78,40,249/- and inter-State branch transfer of Rs.93,80,90,322/-. Out of the total branch transfer transactions, the petitioner was able to submit Form F showcasing inter state branch transfer to the tune of Rs.49,68,41,615/-.

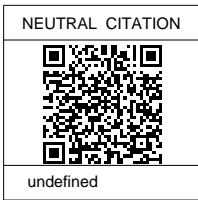
5.2. It is the case of the petitioner that despite efforts being made by the petitioner, Form F of remaining amount to the tune of Rs.44,12,48,707/- were not secured by the petitioner. In view of the same, the Assessment Order was passed on 22.03.2017 confirming tax of Rs.2,26,91,423/- along with interest of Rs.1,63,37,825/- and penalty of Rs.45,38,285/-.

5.3. Being aggrieved by the Assessment Order, first appeal came to be preferred by the petitioner before the First Appellate Authority under the provisions of Section 73 of the Act. During the course of proceedings before the First Appellate Authority, the petitioner was



permitted to produce additional Form F to the tune of Rs.17,76,59,406/-. The First Appellate Authority vide order dated 11.01.2023 partly allowed the appeal and dropped the demand in proportion to the turnover of Rs.17,76,59,406 /-. For the remaining transactions for which Form F were not secured by the petitioner, the tax penalty and interest were levied.

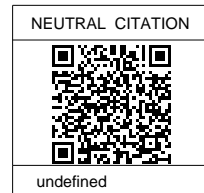
5.4. Being aggrieved by the order passed by the First Appellate Authority on 11.01.2023, the petitioner preferred second appeal before the Tribunal. The second appeal came to be numbered as Second Appeal No. 178 of 2023. The Tribunal allowed the claim of the petitioner and remanded the matter back for verification of Form F to the tune of Rs.1.61 crores. By way of order dated 19.10.2023 the Tribunal allowed the claim of the petitioner and remanded the matter for verification of Form F to the tune of Rs.1,61,10,688/-. During the course of remand proceedings, the petitioner was further able to secure additional Form F to the tune of Rs.10.35 crores. However, the Tribunal did not consider the prayer made by the petitioner for consideration of further Form F. The petitioner therefore preferred Misc Application before the Tribunal which came to be numbered as Misc. Application No. 22 of 2024. By way of order dated 22.08.2024, the Tribunal disallowed the Misc. Application as not maintainable.



5.5. Being aggrieved by the order passed by the Tribunal, the petitioner has preferred the present petition for considering Form F to the additional value of Rs. 15,08,05,573/-.

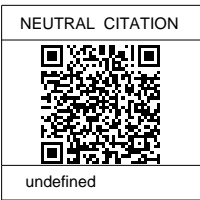
6. Learned Senior Advocate Mr. Mihir Joshi with learned advocate Mr. Dhaval Shah for the petitioner submitted that Form F is crucial for claiming exemption benefits. The admissibility of this form merely serves to validate the occurrence of the stock transfer. The delay in obtaining Form F from the respective State Tax Officer does not negate the fact the stock transfer had taken place. It was further submitted that the impugned order dated 19.10.2023 expressly barred the consideration of any additional Form F. It was further directed to consider only those Form F that were submitted before the Tribunal. This unwarranted restriction has deprived the petitioner of its right to have benefit of non-taxable stock transfer. However, it was fairly submitted by learned Senior Advocate Mr. Mihir Joshi that the production of Form F which are still pending till today would not be contested in future and the petitioner has filed an affidavit to that effect. In view of the same, learned Senior Advocate Mr. Joshi has submitted to allow the present petition.

7. *Per contra*, learned Assistant Government Pleader Ms. Pooja



Ashar for the respondents has placed reliance on the affidavit-in-reply filed on behalf of the respondents and submitted that the Assessing Officer has verified the veracity of the original Form F which in accordance with the law and therefore, requested that appropriate order may be passed. Relying upon the affidavit, it was further submitted that the veracity of Form F were given by all other state except the State of Rajasthan. Form F relating to the State of Rajasthan could not be verified. However, if so required, waiver may be granted to the extent of Form F relating to State of Rajasthan.

8. Having heard the learned advocates for the respective parties and having perused the material on record, it needs to be observed that the relevant Assessment Year is 2013-14. The litigation with regard to the production of Form F is almost pending since last 11 years. It is settled law that the assessee is eligible under reduction rate tax under the Central Sales Tax Act, 1956 on production of Form 'C' for inter state sale and Nil rate of tax on production of Form 'F' for branch transfer. The authority has not disputed the fact that the transaction was a branch transfer and Form 'F' was duly certified and issued by the authority. There is a taxable variation by the authorities stating that Form F given to State of Rajasthan could not be verified, however, it has been submitted by the authorities that



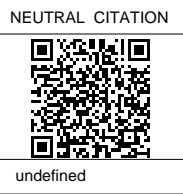
only to the aspect of State of Rajasthan, waiver can be granted for Form F to the Tune of Rs.40,08, 250/-.

9. The only issue is the production of Form 'F' on piecemeal basis. The petitioner has produced certain Form 'F' before the Tribunal and certain portion of Form 'F' is produced before this Court. The petitioner has assured that the claim of the amount of Form F which are not produced would not be contested by the petitioner in future. The petitioner in his additional affidavit dated 07.04.2025 has made categorical averments which reads as under :-

"2. That the Petitioner has filed this Writ Petition under Article 226 of the Constitution of India, challenging the Order dated 19.10.2023 in Second Appeal No. 178 of 2023 (hereinafter referred to as "Impugned Order 1") issued by the Gujarat Value Added Tax Tribunal ("Tribunal") and Order dated 27.08.2024 in Miscellaneous Application No. 22 of 2024 filed in Second Appeal No. 178 of 2023 (hereinafter referred to as "Impugned Order 2") also passed by the Tribunal, by which the Petitioner is precluded from submitting and seeking exemption from tax liability on account of the statutory forms available with the Petitioner in Form F, and also which are yet to be issued by the respective State Tax officers, thereby denying a reasonable opportunity to the Petitioner from getting their tax liability fairly assessed, and undermining the fairness of the assessment mechanism.

3. The Petitioner had submitted the Form F having a value of Rs. 1,61,10,688/- before the Tribunal as on 19.10.2023. The Petitioner has received an additional Form F having a value of Rs. 15,08,05,573/. (11,02,36,327.00 + 4,05,69,246.00). Copy of the forms having value of Rs. 15,08,05,573/- and a statement thereof are already enclosed as Annexure 'H' to the present petition.

4. The Petitioner confirms that they will not seek a further claim of Form F, and their claim will be restricted to the Form F having a value of Rs. 16,69,16,261 (1,61,10,688 + 15,08,05,573), which are already produced on record. The Petitioner shall not



seek any further relief in the present matter.

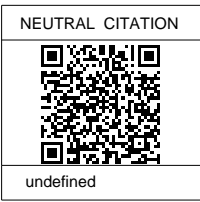
10. The respondent in the affidavit-in-reply has made a categorical statement which reads as under :-

2. I say and submit that I am filing this further affidavit in reply with a view to bring on record the attempts made on our part as to verify the F-Form submitted in us by the present petitioner. that out of all the F-Forms submitted by the petitioner, only the forms pertaining to the States of Haryana and Rajasthan were required to be verified. Vide affidavit dated 10.09.2025, the deponent, in paragraph 5, stated that the F-Form of Rajasthan was issued on 15.10.2013 and was valid for two years from the date of issuance, and therefore the same could not be verified. Insofar as the F-Form of Haryana is concerned, the same has been verified, and a copy of the status report of such verification along with the relevant communication has been placed on record before this Hon'ble Court along with this affidavit which is annexed herewith and marked as annexure RR1 Colly. It is therefore submitted that out of all the F-Forms, only the F-Form pertaining to the State of Rajasthan could not be verified owing to the expiry of its validity period.

3. The deponent therefore prays before this Hon'ble Court to consider the aspect of non-verification of the F-Form pertaining to the State of Rajasthan and to pass appropriate orders, including granting waiver to the petitioner in respect of the non-verified form."

11. In view of the above, the present writ petition is allowed to the extent of considering of Form 'F' produced by the petitioner and as verified by the respondent. The respondent shall ascertain the remaining transactions and the tax due would be payable by the petitioner within a period of twelve weeks from the date of passing of this order.

12. The petition stands disposed of accordingly. Rule is made



absolute to the aforesaid extent.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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