

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.02.2015

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.9108 of 2014

M/s K.T.K.Enterprises,
rep. By its Proprietrix
M.Umamaheswari
Sopil Island, Fort Harbor,
Cuddalore District ...Petitioner

vs

1. The Director of fisheries,
Fisheries Department,
DMS Complex,
Thenampet, Chennai
2. The Assistant Director of Fisheries,
Fishers Department,
Cuddalore
3. The Indian Oil corporation Limited
Indian Oil Bhavan,
Marketing Division,
139, Nungambakkam High road,
Chennai - 34 ..Respondents

Prayer : Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to consider the representation dated 28.12.2013 made by the petitioner with regard to sales tax exemption for high speed diesel oil being supplied to the Fishermen from the Petitioner's filing station on par with the other nearby filling stations.

For Petitioner :Mr.G.Balamanikandan

For Respondents :Mr.V.Jayaprakash Narayanan for R1 and
R2 Special Government Pleader

Mr.Mohammed Fayaz Ali for R3

O R D E R

Heard Mr.G.Balamanikandan, learned counsel appearing for the petitioner and Mr.Jayaprakash Narayanan, learned Special Government Pleader appearing for the first and second respondents and Mr.Mohammed Fayez Ali for third respondent.

2. The petitioner seeks to issue a Writ of Mandamus directing the 1st respondent to consider the representation dated 28.12.2013 made by the petitioner with regard to sales tax exemption for high speed diesel oil being supplied to the Fishermen from the Petitioner's filing station on par with the other nearby filling stations.

3. The petitioner would state that she is a first generation engineering graduate hailing from the deprived socio economic background and she was allotted a out let under Scheduled Caste/Woman quota during the year 2004. The petitioner by placing reliance upon various Government Order submitted that the Government has granted exemption on the sales tax and has filed representation before the authority and is now claiming exemption.

4. The 3rd respondent has filed counter affidavit stating that the claim of exemption of sales tax on high speed diesel is purely under discretion of Fisheries Department, Government of Tamilnadu has framed guidelines in G.O.Ms.Nos.170, Commercial Taxes (BL) Department, dated 29.10.2001 and GO.Ms.136, Animal Husbandry and Fisheries (FS.I) Department dated 25.07.2006 and G.O.(Ms) No.143, Commercial Taxes and Registration (B2) department, dated 19.08.2010 and the 3rd respondent, Indian Oil Corporation Limited is not concerned with the grant of exemption.

5. In the light of the above, there will be a direction to the 2nd respondent to consider the petitioner's representation and offer/ make appropriate remarks/recommendation to the first respondent if the petitioner is entitled to be considered for grant of exemption, then the 1st respondent may forward the representation/application to the Government for orders. However, if according to the respondents 1 and 2, the petitioner does not fulfil the criteria laid down by the Government, then the respondents 1 and 2 shall pass a speaking order and communicate the same to the petitioner.

6. With the above observation, this Writ Petition is disposed of. No costs.

Sd/-
Asst.Registrar (AD I)

/true copy/

Sub Asst. Registrar

ssd

To

1. The Director of fisheries,
Fisheries Department,
DMS Complex,
Thenampet, Chennai
2. The Assistant Director of Fisheries,
Fishers Department,
Cuddalore
3. The Indian Oil corporation Limited
Indian Oil Bhavan,
Marketing Division,
139, Nungambakkam High road,
Chennai - 34

1 cc to Mr. Mohammed Fayaz Ali, Advocate sr. 7688
1 cc to Government Pleader, Sr. 7566

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KK (CO)

kk 25/2

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