

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.2276 and 2277 of 2016

&

W.M.P.No.1972 and 3742 of 2016

Indian Oil Corporation Ltd.,
Represented by J.Boominathan
Indian Oil Bhavan
No.139, Mahatma Gandhi Road
Chennai - 600 034

... Petitioner in both WPs

vs.

1.The Commercial Tax Officer - IAC
Office of the Commercial Tax Officer (IAC)
First Floor, Commercial Tax Complex
100 Feet Road, Ellapillai Chavady
Pondicherry - 605 005

2.Union Territory of Puducherry
Represented by its Secretary (Finance)
Puducherry

3.The Deputy Commissioner (CT) - IV (FAC)
Large Taxpayers Unit
5th Floor, Dugar Towers
Marshall Road
Chennai - 600 008

4.Calpana Service Station
Indian Oil Dealer
R.S.No.145/5, Villupuram-Pondy Road,
Villianur, Puducherry - 605 010

5.Union of India
Represented by the Secretary
Ministry of Finance
Department of Revenue
New Delhi- 110 001

... Respondents in both WPs.

WP.No.2276 of 2016:

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records on the files of the third respondent herein in CST

No.25232/2013-14 dt.14.12.15 rectifying his earlier proceedings in CST.25232/2013-14, dated 19.09.2015, quashing the same insofar as it relates to the inter-State sales of motor spirit on a turn over of Rs.1,12,30,111/- taxed at 27% instead of 2% and a turn over of Rs.3,61,61,272/- taxed at the rate of 21.43% in stead of 2%.

WP.No.2277/2016: Petition filed under Art.226 of the Constitution of India to issue a writ of mandamus directing the first respondent herein to issue c declaration forms to the 4th respondent in respect of the inter-state Sales effected by the petitioner during the period between January and February 2014 and covering a turnover of Rs.4,73,91,383/-.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.M.Govindaraj
Government Pleader for R1 & R2
Mr.Manoharan Sundaram
Additional Govt. Pleader for R3

C O M M O N O R D E R

Heard Mr.N.Inbarajan, learned counsel for the petitioner, Mr.M.Govindaraj, learned Government Pleader appearing for the respondents 1 and 2 and Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the 3rd respondent.

2. The petitioner has filed these writ petitions challenging the order passed by the Deputy Commissioner (CT)-IV FAC, Large Tax Payers Unit, Chennai dated 14.12.2015, rectifying his earlier proceedings dated 19.09.2015.

3. The learned counsel for the petitioner submits that in the light of the decision of the Hon'ble Division Bench in Amirtham Petroleum Agency Vs. The Additional Deputy Commercial Tax in W.P.No.15804 of 2014 and batch, these writ petitions are liable to be dismissed.

4. Hence, following the decision of the Hon'ble Division Bench, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To

1. The Commercial Tax Officer - IAC
Office of the Commercial Tax Officer (IAC)
First Floor, Commercial Tax Complex
100 Feet Road, Ellapillai Chavady
Pondicherry - 605 005

2. The Secretary (Finance)
Union Territory of Puducherry
Puducherry

3. The Deputy Commissioner (CT) - IV (FAC)
Large Taxpayers Unit
5th Floor, Dugar Towers
Marshall Road
Chennai - 600 008

4. Calpana Service Station
Indian Oil Dealer
R.S.No.145/5
Villupuram, Puducherry - 605 010

5. The Secretary
Union of India
Ministry of Finance
Department of Revenue
New Delhi- 110 001

+1 cc to Mr.N.Inbarajan, Advocate, SR.37236

+1 cc to Spl.Govt.Pleader, SR.33651.

+2 cc's to Govt.Pleader, SR.37544, 37543

ks(co)
krd 19/7

W.P.Nos.2276 and 2277 of 2016 &
W.M.P.No.1972 of 2016

WEB COPY