IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition Nos. 34392 & 34393 of 2003
and
W.P.M.P.Nos.41738 &41739 of 2003

Coramandel Petroleum Private Ltd,
No.2, Abdul razack Street,
Saidapet,
Chennai - 600 015.

...Petitioner in W.P.No.34392/2003

Inbios Petroleum (P) Ltd,
No.6, East Mada Street,
Sri Nagar Colony,
Saidapet, Chennai - 300 015.

...Petitioner in W.P.No.34393/2003

Vs.

1. The Commercial Tax Officer,
Saidapet Assessment Circle,
Saidapet,
Chennai - 600 015.

Respondent in W.P.No.34392/2003

2. The Commercial Tax Officer,
Adyar I Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

Respondent in W.P.No.34393/2003

W.P.No.34392/2003

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for records on the files of the respondent herein in TNGST/6221178/2003-2004, dated 14.11.2003, and to quash the same in so far as it relates to the proposal to cancel the registration certificate issued under the Central Sales tax Act, 1956 as illegal and ultra vires section 7 of the Central Sales Tax Act, 1956.

W.P.No.34393/2003

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the files of the respondent herein in RC.3456/2003/A5, dated 14.11.2003, and to quash the same, in so far as it relates to the proposal to cancel the registration certificate issued under the Central Sales tax Act, 1956 as illegal and ultra vires section 7 of the Central Sales Tax Act, 1956.

In both W.Ps.

For Petitioners : Mr.Parthasarathy for M/s.N.Inbarajan

For Respondents : Mr.K.Venkatesh Government Advocate

C O M M O N O R D E R

Heard Mr.Parthasarathy, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. In these Writ Petitions, the petitioners have challenged the notices issued by the respondent/Commercial Tax Department, proposing to cancel their registration certificate on the ground that they did not have storage facilities for storing the imported kerosene oil, in Tamil Nadu.

3. At the time, when the Writ Petitions were entertained, i.e, 28.11.2003, interim stay was granted. Therefore, it is submitted that by the learned counsel for the petitioners that, by virtue of the interim order, the petitioners are carrying on their business, and there is no question of storage storage required to be established, since it is a direct transaction between the petitioners/importers and the purchasers. The learned Government Advocate submits that the petitioners have filed Original Petitions (viz.,O.P.No.1449 of 2003 concerning the petitioner in W.P.No.34392 of 2003) before the Taxation Special Tribunal, Chennai.

4. In the light of the subsequent developments, the Writ Petitions are allowed and the impugned orders are set aside, and liberty is granted to the petitioners to pursue their remedy in

the Original Petitions, if the same are still pending. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Saidapet Assessment Circle,
Saidapet,
Chennai - 600 015.

2. The Commercial Tax Officer,
Adyar I Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028

+1cc to Special Government Pleader SR.No.48305

Writ Petition Nos. 34392 & 34393 of 2003

LRS(CO)
GN(24/07/2017)