IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2018

Reserved on : 12.10.2018

Delivered on : 26.10.2018

CORAM

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.19458 to 19460, 19584, 20845, 22034, 23491, 23497, 23830, 23944, 24024, 24051, 24554, 24707, 24708, 24996, 24997, 25184, 25290, 25291, 25316, 25317, 25618, 25622, 25627, 25634, 25695, 25698, 25700, 25709, 25724, 25859, 25867, 26131, 26135, 26219, 26220, 26226, 26232, 26241, 26242, 26245, 26251, 26253, 26254, 26262, 26270, 26287, 26420, 26476, 26481, 26489, 26727, 26752, 26738, 26764, 26805, 26879, 27048, 27037, 27054, 27061, 27616, 27625, 27708, 27568, 28002, 28015, 28024, 28030 and 28033 of 2018. (71 Cases)

AND

ALL CONNECTED W.M.PS.

1. M/S.THE RAMCO CEMENTS LTD.,
REP. BY ITS GENERAL MANAGER-LEGAL T.MATHIVANAN
AURAS CORPORATE CENTRE, V FLOOR,
98-A, DR.RADHAKRISHNAN SALAI,
MYLAPORE, CHENNAI-600 004.
...PETITIONERS IN W.P.NOS.19458 TO 19460

1 M/S. KCP ENGINEERS PVT. LTD.
REP. BY ITS MANAGING DIRECTOR MR. CHANDRA
PRAKASH NO. 4 GROUND FLOOR ANANDHA ROAD
ALWARPET CHENNAI - 600018
... PETITIONER in WP No.19584 of 2018

1 R.S.ENTERPRISES
REP BY ITS PARTNER S.ELRED KUMAR B4 FIRST
FLOOR RAMS FLAT 19 BHAGAVANDAM STREET T.
NAGAR CHENNAI-17
... PETITIONER in WP No.20845 of 2018

1 M/S.KADAIESWARI CRUSHER UNIT
REP. BY ITS PARTNER A.VENKATACHALAM NO.
7/94-B SENGATTU THOTTAM KANGAYAMPALAYAM
SULUR COIMBATORE - 641 401
... PETITIONER in WP No.22034 of 2018

1 M/S. SHRI CHENNAI MINES
REP. BY ITS PARTNER MR. P. SUBRAMANI
NEW NO.5 OLD NO. 29 RAMESH NAGAR 3RD CROSS
STREET WEST TAMBARAM CHENNAI - 45
... PETITIONER in WP No.23491 of 2018

1 M/S.SALEM MINES & AGGREGATES
REP BY ITS PARTNER MR.P.SUBRAMANI NO.9
NAGARATHINAM NAGAR EXTENSION THIRUNEERMALAI
ROAD WEST TAMBARAM CH-45
... PETITIONER in WP No.23497 of 2018

1 M/S.NOBLE TECH INDUSTRIES
PVT LTD REP BY ITS DIRECTOR MR.R.RAMESH
NO.39, SRI KUMARAN BUILDING,
CHINNATHAMBI STREET, KOTHAWALCHAVADI MARKET,
CHENNAI NOW AT NO.1 JEGATHAMBAL COLONY 2ND ST
ROYAPETTAH CHENNAI-14
... PETITIONER in WP No.23830 of 2018

1 M/S. ADHILAKSHMI SPINNING MILLS (P) LTD.
REP. BY DIRECTOR MR.K.RAMASAMY
NO. 149-A MELLEGOUNDENPALAYAM
KAMANAICKENPALAYAM RD KARADIVAVI PO.
PALLADAM TK TIRUPPUR
... PETITIONER in WP No.23944 of 2018

1 M/S.KIWI COTTONSHIP MILL PVT.
LTD. REP. BY ITS MANAGING DIRECTOR
S.KRISHNAKUMAR
S.F.NO.262, 265, 277 PADHUVAMPALLI VILLAGE,
KARUMATHAMPATTI TO ANNUR ROAD,
ANNUR, COIMBATORE-641 659.
REGISTERED OFFICE AT NO.19 IST FLOOR ANNAI
GARDEN A.B.NAGAR T.T.P. MILL RD GANDHI
NAGAR (PO) TIRUPUR - 641 60
... PETITIONER in WP No.24024 of 2018

1 M/S.SRI KARPAGAM MILLS INDIA(P) LTD.
REP. BY ITS DIRECTOR A.SIVAMANI
NO.3 SAMIAN THOTTAM
UDAYAMPALAYAM CHINNAVEDAMPATTI POST
COIMBATRE-641 049.

... PETITIONER in WP No.24051 of 2018

1 SURIYA SPINNING MILLS
HTSC NO. 256 SF NO. 49/ 1B UDUMALPET ROAD
UNJAVELAMPATTI (PO) POLLACHI - 642003
REP.BY ITS AUTHORISED SIGNATURE E. RAMESH KUMAR

... PETITIONER in WP No.24554 of 2018

1 M/S. R.K. BLUE METALS
REP. BY ITS PROPRIETOR MR.K.CHINNASAMY
NO.1/37 R PERIYAKUYELI POST CHETTIPALAYAM
(VIA) PALLADAM COIMBATORE - 641201

... PETITIONER in WP No.24707 of 2018

1 M/S. SENTHIL HATCHERIES
REP. BY ITS PARTNER MR. R. ARUNPRASHATH
NO.355 B PERIYAR NAGAR TRICHY ROAD PALLADAM
TIRUPPUR - 641664

... PETITIONER in WP No.24708 of 2018

1 SANTHA SPINNING MILLS P LTD.
119C CAR STREET SOMANUR
COIMBATORE - 641668
REP.BY ITS AUTHORISED SIGNATORY T.SANTHALINGAM

... PETITIONER in WP No.24996 of 2018

1 BRINDAVAN COTTON MILLS (P) LTD.,
119C SELVAPURAM COLONY CAR STREET
SOMANUR COIMBATORE - 641668 REP. BY ITS
AUTHORISED SIGNATORY T.SANTHALINGAM

... PETITIONER in WP No.24997 of 2018

1 M/S.K.R.S.PETRO POWER
REP.BY ITS PROPRIETOR MR.MAHESH KUMAR
SF.NO.110/2 BHARATHI NAGAR 1ST CROSS
GANAPATHY POST COIMBATORE-641 006.

... PETITIONER in WP No.25184 of 2018

1 THE RAJARATNA MILLS P LTD.
NELKKARAPATTI A.KALAYAMPUTHUR POST
PALANI - 624615
AUTHORIZED SIGNATORY M.RAMESH KUMAR

... PETITIONER in WP No.25290 of 2018

1 ELLJAY TEXTILES INDIA P LTD.
NO. 296 RACE COURSE COIMBATORE - 641018
REP. BY AUTHORIZED SIGNATORY M.RAMESH KUMAR

... PETITIONER in WP No.25291 of 2018

1 M/S.MBS HATCHERIES
REP BY ITS PARTNER
MR.L.ARULMURUGHU NO.4
ALAGAPPA LAYOUR VENKATESA COLONY POLLACHI
... PETITIONER in WP No.25316 of 2018

1 M/S.MBS HATCHERIES
REP BY ITS PARTNER MR.L.ARULMURUGHU
NO.4 ALAGAPPA LAYOUR
VENKATESA COLONY POLLACHI
... PETITIONER in WP No.25317 of 2018

1 GTN ENTERPRISES LTD
NO.29/1NA 15 VELAMPALAYAM TIRUPUR
AUTHORIZED SIGNATORY M.MUTHUKRISHNAN
... PETITIONER in WP No.25618 of 2018

1 ELKAYPEE SPINNERS (P) LTD.
NO. 581 KARUR ROAD VEDASANDUR TALUK
DINDIGUL-624 71 REPD.BY ITS AUTHORISEDD
SIGNATURE T. RAMESH.
... PETITIONER in WP No.25622 of 2018

1 STANDARD SPINNING AND WEAVIN
G MILLS LTD. CHINNA PANDITHAN PATTI NEAR
MALLI VILLAGE SRIVILIPUTTUR TALUK - 626 141
REP. BY ITS AUTHORISED SIGNATURE P.MAHESHKUMAR

... PETITIONER in WP No.25627 of 2018

1 R.B.WOVENS (P) LTD
S.F.NO.149/1 KATHIRAMPATTI POST ERODE-
638107 REP BY ITS AUTHORISED SIGNATURE G.THANGAVELU
... PETITIONER in WP No.25634 of 2018

1 M/S.PKPN SPINNING MILLS (P)LTD.
POST BOX NO.114 NO.6 BYE PASS ROAD
PALLIPALAYAM ERODE-638 006. REP. BY ITS
AUTHORIZED SIGNATORY C.MUTHUVEL

... PETITIONER in WP No.25695 of 2018

1 ANUGRAHA VALVE CASTINGS LIMI
TED DOOR NO.9/434 CROSS CUT ROAD LAWRANCE
COMPLEX GANDHIPURAM COIMBATORE-641 012
REPT.BY ITS AUTHORIZED SIGNATORY

... PETITIONER in WP No.25698 of 2018

1 KPG COTTSPINN INDIA PVT LIMITED
S.F.NO.369/1AQ3 SOMANUR VILLAGE
KUMARAN NAGAR SEDAPALAYAM SOMANUR - 641668
COIMBATORE REPD. BY ITS AUTHORIZED SIGNATORY
P.SENTHILKUMAR

... PETITIONER in WP No.25700 of 2018

1 PK LAXMI MILL INDIA (PVT) LTD
POST BOX NO. 114 NO.6 BYE PASS ROAD
PALLIPALAYAM ERODE - 638 006 REPD BY ITS
AUTHORIZED SIGNATORY C.MUTHUVEL

... PETITIONER in WP No.25709 of 2018

1 AADHI VINAYAGA SPINNERS
NO.5/36B THUDIYAR ROAD SARAVANAMPATTI
COIMBATORE REP. BY ITS AUTHORIZED SIGNATORY
S.SELVAGANESAN

... PETITIONER in WP No.25724 of 2018

1 M/S.S.D.M.COT SPIN INDIA PVT
LTD REP. BY ITS MANAGING DIRECTOR
S.DARMAMURTHY S.F.NO.380/4C MANGALAM ROAD
PALLADAM TALUK TIRUPPUR

... PETITIONER in WP No.25859 of 2018

1 M/S.S.D.M.COT SPIN INDIA PVT
LTD REP. BY ITS MANAGING DIRECTOR
S.DARMAMURTHY S.F.NO.380/4C MANGALAM ROAD
PALLADAM TALUK TIRUPPUR

... PETITIONER in WP No.25867 of 2018

1 M/S.KADAIESWARI READY MIX CO
NCRETE REP BY ITS PARTNER
MR.A.VENKATACHALAM NO.7/94-D SENGATTU THOTTAM
TRICHY RD KANGAYAMPALAYAM SULUR
COIMBATORE 641401
... PETITIONER in WP No.26131 of 2018

1 M/S.SHANTHI FEEDS PVT LTD
REP BY ITS MANAGING DIRECTOR
MR.R.LAKSHMANAN NO.6/15 MAIN ROAD
PAPPAMPATTI POST ONDIPUDUR (VIA)
COIMBATORE-641 016
... PETITIONER in WP No.26135 of 2018

1 HINDUSTAN SPINNERS
NO.223 METTUPALAYAM ROAD NARASIMMANAICKEN
PALAYAM COIMBATORE 641631
REP BY ITS AUTHORIZED SIGNATORY C.CHINNAPPAN
... PETITIONER in WP No.26219 of 2018

1 J.P.P.SPINNING MILLS (P) LTD
HTSC NO.253 NO.411 TO 413 UPPUPALAYAM
PATHARAI VILLAGE NAMMAKKAL REP. BY ITS
AUTHORIZED SIGNATORY C.MUTHUVEL
... PETITIONER in WP No.26220 of 2018

1 PALANI VIJAY COTTSPIN PVT LTD.
NO.3/101 POMMENALUR VILLAGE
DHARAPURAM TIRUPUR AUTHORIZED SIGNATORY
R.MURUGESAN
... PETITIONER in WP No.26226 of 2018

1 CHENDURAN COTSPIN(INDIA)PVT LTD
NO.577 KARUR ROAD VEDASANDUR DINDIGUL
REP BY ITS AUTHORISED SIGNATURE T.RAMESH
... PETITIONER in WP No.26232 of 2018

1 M/S.PREMIER COTTON TEXTILES
NO.1E1 RR LAND MARK NOVA INDIA ROAD
SOWRIPALAYAM COIMBATORE
REP.BY ITS AUTHORIZED SIGNATORY M.RAJARAM
... PETITIONER in WP No.26241 of 2018

1 M/S.EVEREADY SPINNING MILLS PVT LTD
NH-7 NAGAMPATTY VEDASANTHUR-624710
REP.BY ITS AUTHORIZED SIGNATORY M.GANESHBABU

... PETITIONER in WP No.26242 of 2018

1 M/S.PRIMA PRODUCTS PVT LTD
POST BOX NO.5210 NO.1
NOVA INDIA ROAD, COIMBATORE 641 028
REP.BY ITS AUTHORISED SIGNATORY M.RAJARAM

... PETITIONER in WP No.26245 of 2018

1 JAY JAY MILLS INDIA PVT LTD
NO.10 KVP LAYOUR ALANGADU KARUVAMPALAYAM
TIRUPPUR 641604 REPD BY ITS AUTHORIZED
SIGNATORY MR.C.MANOHKARAN

... PETITIONER in WP No.26251 of 2018

1 M/S.PREMIER SPG WVG MILLS P LTD
BELATHUR POST HOSUR TALUK-635 124
KRISHNAGIRI DISTRICT
REP.BY ITS AUTHORIZED SIGNATORY M.RAJARAM

... PETITIONER in WP No.26253 of 2018

1 M/S. LAKSHMI NARASIMHA TEXTILES PVT LTD.
NO.1E1 RR LAND MARK NOVA INDIA ROAD
SOWRIPALAYAM COIMBATORE
REP.BY ITS AUTHORIZED SIGNATORY M.RAJARAM

... PETITIONER in WP No.26254 of 2018

1 M/S.COIMBATORE POLYTEX PVT LTD
POST BOX NO. 5210 NO. 1 NOVA INDIA ROAD
COIMBATORE REP. BY ITS AUTHORIZED
SIGNATORY M.RAJARAM

... PETITIONER in WP No.26262 of 2018

1 M/S. PREMIER MILLS PVT LTD.
NO.1E1 RR LAND MARK NOVA INDIA ROAD
SOWRIPALAYAM COIMBATORE
REP.BY ITS AUTHORIZED SIGNATORY M.RAJARAM

... PETITIONER in WP No.26270 of 2018

1 M/S. PREMIER FINE LINENS PVT LTD.
NO. 1E1 RR LAND MARK NOVA INDIA ROAD
SOWRIPALAYAM COIMBATORE
REP. BY ITS AUTHORIZED SIGNATORY M.RAJARAM

... PETITIONER in WP No.26287 of 2018

1 HINDUSTAN TEXTILES UNIT B
NO. 30 B 1ST WARD THIRUMALAINAICKENPALAYAM
JOTHIPURAM COIMBATORE - 641 047 REPD BY
ITS AUTHORISED SIGNATORY S. PRABHU
... PETITIONER in WP No.26420 of 2018

1 SRI JAYAJOTHI AND CO LTD. H
TSC NO.228 70 ALAGAI NAGAR
RAJAPALAYAM-17
BY ITS GENERAL MANAGER D.VENKADESAN
... PETITIONER in WP No.26476 of 2018

1 KAVERI YARNS AND FABRICS LTD
PERIAVALIKULAM POST VIRUDHUNAGAR - 626004
REPD. BY ITS AUTHORIZED SIGNATORY
R.SENTHILKUMAR
... PETITIONER in WP No.26481 of 2018

1 M/S.CENTWIN TEXTILE MILLS (P) LTD
NO 406 KARUR ROAD VEDASANDUR- 624
710 DINDIGUL DISTRICT. REPD BY ITS
AUTHORISED SIGNATORY R. SUKUMARAN
... PETITIONER in WP No.26489 of 2018

1 S.A.AANANDAN SPINNING MILLS
PVT LTD DOOR NO.100 S.F. NO. 33/1 A
SRIVILLIPUTTUR ROAD PADIKASUVAITHAN PATTI
VILLAGE RAJAPALAYAM REP ITS MANAGER
(ACCOUNTS) P.KUMARESWARAN
... PETITIONER in WP No.26727 of 2018

1 DEVENTHIRA SPINNERS (P) LTD.
S.F.NO. 350 352 AND 353 NA. UPPUPALAYAM
PADAVEEDUR VILLAGE SANNIYASIPATTY POST
SANKARI WEST NAMAKKAL 6378 306 REP ITS
AUTHORISED SIGNATURE S.KRISHNASAMY
... PETITIONER in WP No.26752 of 2018

1 VTM LIMITED (FORMERLY VIRUDH UNAGAR TEXTILE MILLS LTD. SULAKARAI, VIRUDHUNAGAR DIST REP BY ITS AUTHORIZED SIGNATORY G.SABAPATHI

... PETITIONER in WP No.26738 of 2018

1 JAGANNATH TEXTILE COMPANY LTD.
NO.2 AND 3 FLOOR DOOR NO. 140-141
RAMANI KRISHAN MARVEL D.B.ROAD
R.S.PURAM, COIMBATORE
REP ITS AUTHORIZED SIGNATORY B.MOHAN KUMAR

... PETITIONER in WP No.26764 of 2018

1 M/S.SENTHEL AGGREGATES AND C
EMENT PRODUCTS REP BY ITS MANAGING PARTNER
A.SENTHIL KUMAR 107A SENGUPTHA STREET
RAMNAGAR COIMBATORE 641 009

... PETITIONER in WP No.26805 of 2018

1 VIJAY VELAVAN SPINNING MILLS PVT LTD
S.F.NO.162/1A TRICHY ROAD SOUTH
AVINASHIPALAYAM POST S.VELAYUTHAMPALAYAM
PONGALUR TIRUPUR 638 660.
REPD. ITS AUTHORISED SIGNATURE R.PRATHEEPKUMAR

... PETITIONER in WP No.26879 of 2018

1 CHERAN SPINNING MILLS P LTD
20 THILLAINAGAR DHARAPURAM MAIN ROAD
TIRUPUR 641 608
REPD.ITS AUTHORISED SIGNATURE R.PRATHEEPKUMAR

... PETITIONER in WP No.27048 of 2018

1 TRK TEXTILES INDIA P LTD
NO.11 M.R.NAGAR CBC BUILDING K.N.P.COLONY
DHARAPURAM ROAD TIRUPUR 641 608
REPD.ITS AUTHORISED SIGNATURE R.PRATHEEPKUMAR

... PETITIONER in WP No.27037 of 2018

1 SHRI HARI KRISHNA COTTON MILLS P LTD
61-C P.N.ROAD TIRUPUR 641 602
REP.ITS AUTHORISED SIGNATURE R.PARTHEEPKUMAR

... PETITIONER in WP No.27054 of 2018

1 SPICTEX COTTON MILLS P LTD
NO.63B P.N.ROAD TIRUPUR 641 602
REPD.ITS AUTHORISED SIGNATURE R.PRATHEEPKUMAR

... PETITIONER in WP No.27061 of 2018

1 RANGA WEAVES INDIA P LTD
NO.3 MARIAMMAN KOIL ST VAIRAPALAYAM ERODE
REPD. ITS AUTHORISED SIGNATURE R.SELVARAJ

... PETITIONER in WP No.27616 of 2018

1 LAMBODHARA TEXTILES LTD
3B B-BLOCK 3RD FLOOR PIONEER APARTMENTS
1075-B AVANASHI ROAD COIMBATORE REPD. ITS
AUTHOD. SIGNATURE K.S.ARIVALAGAN

... PETITIONER in WP No.27625 of 2018

1 THIAGARAJAR MILLS P LTD
KAPPALUR- 625008 MADURAI
REPD. BY ITS MANAGER (ADMINISTRATION) G.SABAPATHI

... PETITIONER in WP No.27708 of 2018

1 K.G.DENIM LTD
REP BY ITS VICE-PRESIDENT R. SELVAKUMAR
S/O. RAMASWAMY NO.86 ARTS COLLEGE ROAD
COIMBATORE - 641 018

... PETITIONER in WP No.27568 of 2018

1 ULTIMATE ALLOYS P LTD.,
S.F.NO.138/1A BC KANNAMAPALAYAM VILLAGE
TRICHY ROAD SULUR COIMBATORE 641402 REPD.
BY ITS AUTHORISED SIGNATORY C.RAMESH

... PETITIONER in WP No.28002 of 2018

1 M/S.NAVEEN COTTON MILL
D.NO.8/1456 R.S.PURAM 1ST STREET
NEAR PANDIYAN NAGAR BUS STOP
P.N.ROAD TIRUPUR 641602
REP BY ITS GENERAL R.KANAGARAJ

... PETITIONER in WP No.28015 of 2018

1 MURUGAN TEXTILES
84 TRICHY ROAD PALLADAM
TIRUPPUR 641664
REPD.BY ITS AUTHORISED SIGNATORY P.JEYAKUMAR

... PETITIONER in WP No.28024 of 2018

1 SRI ROHITH SPINNERS P LTD
NO.448/1, 2, 3 PATHARAI VILLAGE,
VEPPADAI - KUMARAPALAYAM TALUK
NAMAKKAL 638008
REPD ITS AUTHORIZED SIGNATORY J.MOHANSUNDRAM

... PETITIONER in WP No.28030 of 2018

1 BALU EXPORTS
NO.60 A5 PALLADAM ROAD
ARULPURAM POST, TIRUPUR 641605
REPD BY ITS ADMIN MANAGER K.SUBRAMANIAN

... PETITIONER in WP No.28033 of 2018

VS

1. THE COMMISSIONER OF COMMERCIAL TAXES
CHEPAUK, CHENNAI-600 005.

2. THE ADDITIONAL COMMISSIONER (CT)
LARGE TAXPAYERS UNIT
5TH FLOOR, DUGAR TOWERS
NO.34, MARSHALLS ROAD, EGMORE,
CHENNAI-600 008.

...RESPONDENTS IN W.P.NOS.19458 TO 19460

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 1

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE ASSISTANT COMMISSIONER(S
T) KODAMBAKKAM ASSESSMENT CIRCLE
COMMERCIAL TAXES BUILDING CHENNAI - 6

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL PAP JM BUILDING GREAMS ROAD
CHENNAI - 6

5 THE JOINT COMMISSIONER(ST)
COMPUTER SECTION PAP JM BUILDING
GREAMS ROAD CHENNAI - 6

... RESPONDENTS in WP No.19584 of 2018

1 THE ASSISTANT COMMISSIONER(ST)
T.NAGAR ASSESSMENT CIRCLE
GREENWAYS ROAD CHENNAI-28

2 THE JOINT COMMISSIONER(ST)
COMPUTER CENTRE PAPJM BUILDING
GREAMS ROAD CHENNAI-6

3 THE PRINCIPAL COMMISSIONER
AND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-5

... RESPONDENTS in WP No.20845 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY TO GOVT.COMMERCIAL
TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI - 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI - 600 005

3 THE COMMERCIAL TAX OFFICER /
SALES TAX OFFICER PALLADAM ASSESSMENT
CIRCLE O/O. COMMERCIAL TAX DEPARTMENT
MULLAI NAGAR POLLACHI ROAD
PALLADAM - 641 664

4 THE JOINT COMMISSIONER (ST)
1ST FLOOR COMMERCIAL TAX BUILDING
DR.BALASUNDRAM ROAD COIMBATORE - 641 018

5 THE DEPUTY COMMISSIONER (ST)
1ST FLOOR COMMERCIAL TAX BUILDING KUMARAN
ROAD TIRUPUR - 641 601

... RESPONDENTS in WP No.22034 of 2018

1 THE STATE OF TAMIL NADU
REP.BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI - 1

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE COMMERICAL TAX OFFICER
THIRUMUDIVAKKAM ASSESSMENT CIRCLE NO. 2
SRIPURAM 2ND STREET THIRUMUDIVAKKAM
CHENNAI - 44

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL CHENNAI (EAST) PAPJM BUILDING
GREAMS ROAD CHENNAI - 6

5 THE JOINT COMMISSIONER(ST)
COMPUTER SECTION PAPJM BUILDING GREAMS
ROAD CHENNAI - 6

... RESPONDENTS in WP No.23491 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER(ST)
THIRUMUDIVAKKAM ASSESSMENT CIRCLE
NO.2, SRIPURAM 2ND STREET, THIRUMUDIVAKKAM
CHENNAI 600 044

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL CHENNAI EAST PAPJM BUILDING
GREAMS ROAD CHENNAI 600 006

5 THE JOINT COMMISSIONER(ST)
COMPUTER SECTION PAPJM BUILDING GREAMS
ROAD CHENNAI 600 006

... RESPONDENTS in WP No.23497 of 2018

1 THE STATE OF TAMIL NADU REP
BY THE SECRETARY TO GOVERNMENT COMMERCIAL
TAXES DEPARTMENT FORT ST. GEORGE CHENNAI-01

2 THE PRINCIPAL COMMISSIONER
& COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI-05

3 THE ASSISTANT COMMISSIONER (ST)
LOANSQUARE ASSESSMENT CIRCLE
CHENNAI-01

4 THE JOINT COMMISSIONER
(ST) TERRITORIAL CHENNAI EAST PAPJM
BUILDING GREAMS RD CHENNAI-06

5 THE JOINT COMMISSIONER
(ST) COMPUTER SECTION PAPJM BUILDING
GREAMS ROAD CHENNAI-06

... RESPONDENTS in WP No.23830 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM - 641664

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

5 THE DEPUTY COMMISSIONER(ST)
FIRST FLOOR COMMERCIAL TAXES BUILDING
KUMARAN ROAD TIRUPUR - 641601

... RESPONDENTS in WP No.23944 of 2018

1 THE STATE OF TAMILNADU
REP. BY THE SECRETARY TO GOVT. COMMERCIAL
TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600 001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 600 005

3 THE COMMERCIAL TAX OFFICER
THE STATE TAX OFFICER CENTRAL - I
ASSESSMENT CIRCLE TIRUPUR

4 THE JOINT COMMISSIONER (ST)
TERRITORIAL COIMBATORE.

5 THE DEPUTY COMMISSIONER (ST)
FIRST FLOOR COMMERCIAL TAXES BUILDING
KUMARAN ROAD TIRUPUR - 641 601

... RESPONDENTS in WP No.24024 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI-600 001.

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI-600 005.

3 ASSISTANT COMMISSIONER(CT)
GANAPATHI CIRCLE COIMBATORE -641 018.

4 THE STATE TAX OFFICER
GANAPATHI CIRCLE COIMBATORE-641 018.

5 COMMERCIAL TAX OFFICER
BALASUNDHARAM ROAD COIMBATORE.

... RESPONDENTS in WP No.24051 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 600005

3 THE ASSISTANT COMMISSIONER(ST)
POLLACHI (RUAL) POLLACHI

... RESPONDENTS in WP No.24554 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE
CHENNAI - 9

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM - 641664

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

5 THE DEPUTY COMMISSIONER(ST)
FIRST FLOOR COMMERCIAL TAXES BUILDING
KUMARAN ROAD TIRUPUR - 641601

... RESPONDENTS in WP No.24707 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 9

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM - 641664

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

5 THE DEPUTY COMMISSIONER(ST)
FIRST FLOOR COMMERCIAL TAXES BUILDING
KUMARAN ROAD TIRUPUR - 641601
... RESPONDENTS in WP No.24708 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE
CHENNAI - 1

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE ASSISTANT COMMISSIONER(ST)
TIRUPPUR CENTRAL II ASSESSMENT CIRCLE
TIRUPPUR

... RESPONDENTS in WP No.24996 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 1

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 5

3 THE ASSISTANT COMMISSIONER(ST)
TIRUPPUR CENTRAL II ASSESSMENT CIRCLE
TIRUPPUR

... RESPONDENTS in WP No.24997 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI-600 001.

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI-600 005.

3 THE ASSISTANT COMMISSIONER(ST)
AVARAMPALAYAM ASSESSMENT CIRCLE
COIMBATORE-641 018.

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE.

5 THE JOINT COMMISSIONER(ST)
COMPUTER CELL CHENNAI.

... RESPONDENTS in WP No.25184 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 600005

3 THE ASSISTANT COMMISSIONER(ST)
PALANI - 1 PALANI

... RESPONDENTS in WP No.25290 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI - 600005

3 THE ASSISTANT COMMISSIONER(ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.25291 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPRATMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EXHILAGAM
CHEPAUK CHENNAI 600005

3 ASSISTANT COMMISSIONER(ST)
POLLACHI EAST ASSESSMENT CIRCLE VENKATASA
COLONY POLLACHI 642 001

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

5 THE JOINT COMMISSIONER(ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI 600 006

... RESPONDENTS in WP No.25316 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPRATMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES EXHILAGAM
CHEPAUK CHENNAI 600005

3 ASSISTANT COMMISSIONER(ST)
POLLACHI EAST ASSESSMENT CIRCLE VENKATASA
COLONY POLLACHI 642 001

4 THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

5 THE JOINT COMMISSIONER(ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI 600 006

... RESPONDENTS in WP No.25317 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS THE SECRETARY TO GOVERNMENT
FORT ST.GEORGE CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMERCIAL TAXES EZHILAGAM CHEPAUK
CHENNAI - 600 05

3 THE ASSITANT COMMISSIONER (CT)
TIRUPUR CIRCLE II TIRUPPUR.

... RESPONDENTS in WP No.25618 of 2018

1 THE STATE OF TAMIL NADU
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI- 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-600 005.

3 THE COMMERCIAL TAX OFFICER
DINDIGUL RURAL DINDIGUL.

... RESPONDENTS in WP No.25622 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
COMMERCIAL TAXES EZHILAGAM CHEPAUK
CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER (CT) IV
SIVAKASI - 626 123

... RESPONDENTS in WP No.25627 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.
GEORGE CHENNAI 600 001.

2 THE PRINCIPAL COMMISSIONER AND
COMMISSNER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI - 600 005.

3 THE ASSISTANT COMMISSIONER (CT)
ERODE RURAL CIRCLE ERODE.

... RESPONDENTS in WP No.25634 of 2018

1 THE STATE OF TAMIL NADU
REP.BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI-600 005.

2 THE PRINCIPAL COMMISSIONER AND
COMMERCIAL TAXES EHILAGAM CHEPAUK
CHENNAI-600 005.

3 THE ASSISTANT COMMISSIONER (CT)
TIRUCHENGODU RURAL (C) TIRUCHENGODU

... RESPONDENTS in WP No.25695 of 2018

1 THE STATE OF TAMILNADU
REPRESENTED BY THE SECTETARY OF GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORD ST.GEORGE
CHENNAI-600 001.

2 THE PRINCIPAL COMMISSIONER
COMMISSIONER OF COMMERCIAL TAXES EZHILAGAM
CHEPAUK CHENNAI-600 005

3 THE ASSISTANT COMMISSIONER
RAMNAGAR CIRCLE COIMBATORE.

... RESPONDENTS in WP No.25698 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI - 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
COMMERCIAL TAXES EZHILAGAM CHEPAUK
CHENNAI - 600 005

3 THE ASSISTANT COMMISSIONER (CT)
TIRUPUR CENTRAL II TIRUPUR

... RESPONDENTS in WP No.25700 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI - 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI - 600 005

3 THE COMMERCIAL TAX OFFICER (ST)
DINDIGUL (RURAL) DINDIGUL

... RESPONDENTS in WP No.25709 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
GANAPATHY CIRCLE COIMBATORE
... RESPONDENTS in WP No.25724 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVT. COMMERCIAL
TAXES DEPARTMENT FORT ST. GEORGE CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM

4 THE JOINT COMMISSIONER (ST)
TERRITORIAL COIMBATORE

5 THE JOINT COMMISSIONER (ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI
... RESPONDENTS in WP No.25859 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVT. COMMERCIAL
TAXES DEPARTMENT FORT ST. GEORGE CHENNAI

2 THE PRINCIPAL COMMISSIONER A
ND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM

4 THE JOINT COMMISSIONER (ST)
TERRITORIAL COIMBATORE

5 THE JOINT COMMISSIONER (ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI
... RESPONDENTS in WP No.25867 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER
AND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK
CHENNAI-600005

3 THE COMMERCIAL TAX OFFICER/S
ALES TAX OFFICER PALLADAM ASSESSMENT CIRCLE
OFFICE OF COMMERCIAL TAX DEPARTMENT MULLAI
NAGAR POLLACHI ROAD
PALLADAM-641664

4 THE JOINT COMMISSIONER(ST)
1ST FLOOR COMMMERCIAL TAX BUILDING
DR.BALASUNDRAM ROAD COIMBATORE 641018

5 THE JOINT COMMISSIONER (ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI -6
... RESPONDENTS in WP No.26131 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER
AND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-600005

3 THE COMMERCIAL TAX OFFICER/S
ALES TAX OFFICER PALLADAM ASSESSMENT CIRCLE
OFFICE OF COMMERCIAL TAX DEPARTMENT MULLAI
NAGAR POLLACHI ROAD PALLADAM-641664

4 THE JOINT COMMISSIONER(ST)
1ST FLOOR COMMMERCIAL TAX BUILDING
DR.BALASUNDRAM ROAD COIMBATORE 641018

5 THE JOINT COMMISSIONER (ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI -6
... RESPONDENTS in WP No.26135 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK
CHENNAI 600005

3 THE ASSISTANT COMMISSIONER(CT)
THUDIYALUR CIRCLE
COIMBATORE

... RESPONDENTS in WP No.26219 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (CT)
TIRUCHENGODU RURAL (C)
TIRUCHENGODU

... RESPONDENTS in WP No.26220 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (CT)
PALANI

... RESPONDENTS in WP No.26226 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER A
ND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600005

3 THE ASSISTANT COMMISSIONER(CT)
THUDIYALUR CIRCLE COIMBATORE

... RESPONDENTS in WP No.26232 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26241 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE STATE TAX OFFICER
DINDIGUL (RURAL) DINDIGUL

... RESPONDENTS in WP No.26242 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600005

3 THE ASSISTANT COMMISSIONER(CT)
THUDIYALUR CIRCLE COIMBATORE

... RESPONDENTS in WP No.26245 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600005

3 THE ASSISTANT COMMISSIONER(CT)
THUDIYALUR CIRCLE COIMBATORE

... RESPONDENTS in WP No.26251 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.
GEORGE CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26253 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26254 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26262 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26270 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE
CHENNAI

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.26287 of 2018

1 THE STATE OF TAMIL NADU
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI- 600 005

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI- 600 005

3 THE ASSISTANT COMMISSIONER(ST)
THUDIYALUR CIRCLE COIMBATORE

... RESPONDENTS in WP No.26420 of 2018

1 THE STATE OF TAMIL NADU
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI- 600 001.

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI- 600 005

3 THE ASSISTANT COMMISSIONER(CT/II)
RAJAPALAYAM

... RESPONDENTS in WP No.26476 of 2018

1 THE STATE OF TAMIL NADU
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI- 600 005

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI- 600 005

3 THE ASSISTANT COMMISSIONER(ST)
VIRUDHUNAGAR CIRCLE III VIRUDHUNAGAR

... RESPONDENTS in WP No.26481 of 2018

1 THE STATE OF TAMIL NADU
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI- 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI- 600 005

3 THE COMMERCIAL TAX OFFICER
DINDIGUL RURAL DINDIGUL

... RESPONDENTS in WP No.26489 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 1

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 5

3 THE STATE TAX OFFICER (MAIN)
SRIVILLIPUTTUR

... RESPONDENTS in WP No.26727 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 1

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 5

3 THE ASSISTANT COMMISSIONER
TIRUCHENGODU RURAL (C) TIRUCHENGODU

... RESPONDENTS in WP No.26752 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 1

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 5

3 THE ASSISTANT COMMISSIONER (ST)
ARUPUKOTTAI CIRCLE ARUPUKOTTAI

... RESPONDENTS in WP No.26738 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 1

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 5

3 THE ASSISTANT COMMISSIONER (ST)
METTUPALAYAM ROAD CIRCLE COIMBATORE 18
... RESPONDENTS in WP No.26764 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 1

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 5

3 THE ASSISTANT COMMISSIONER (ST)
RAM NAGAR ASSESSMENT CIRCLE
COIMBATORE 641 018

4 THE JOINT COMMISSIONER (ST)
TERRITORIAL COIMBATORE

5 THE JOINT COMMISSIONER (ST)
COMPUTER CELL PAPJM BUILDING GREAMS ROAD
CHENNAI 6

... RESPONDENTS in WP No.26805 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 600 001.

2 THE PRINIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXED
EZHILAGAM CHEPAUK CHENNAI 600 005.

3 THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE TIRUPUR BAZAAR TIRUPUR
... RESPONDENTS in WP No.26879 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI 600 001.

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005.

3 THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE TIRUPUR BAZAAR TIRUPUR
... RESPONDENTS in WP No.27048 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST.GEORGE CHENNAI 600 001.

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005.

3 THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE TIRUPUR BAZAAR TIRUPUR
... RESPONDENTS in WP No.27037 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.
GEORGE CHENNAI 600 001.

2 THE PRINCIPAL COMMISSIONER A
ND COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE TIRUPUR BAZAAR TIRUPUR
... RESPONDENTS in WP No.27054 of 2018

1 THE STATE OF TAMIL NADU
REP. BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.
GEORGE CHENNAI 600 001.

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE TIRUPUR BAZAAR TIRUPUR
... RESPONDENTS in WP No.27061 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI-01

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-05

3 THE ASSISTANT COMMISSIONER (CT)
FIRST FLOOR COMMERCIAL TAX BUILDINGS
NO.161 BROUGH ROAD ERODE- 638001

... RESPONDENTS in WP No.27616 of 2018

1 THE STATE OF TAMILNADU
REP BY THE SECRETARY TO GOVT.
COMMERCIAL TAXES DEPT.
FORT ST. GEORGE CHENNAI-01

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-05

3 THE ASSISTANT COMMISSIONER
AVINASHI ROAD CIRCLE COIMBATORE

... RESPONDENTS in WP No.27625 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST. GEORGE
CHENNAI-01

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI-05

3 THE ASSISTANT COMMISSIONER (ST)
THIRUPARANKUNDRAM CIRCLE MADURAI

... RESPONDENTS in WP No.27708 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI - 600 005

2 THE PRINCIPAL COMMISSIONER AND
COMMISSSIONER OF COMMERCIAL TAXES
COMMERCIAL TAXES EZHILAGAM CHEPAUK
CHENNAI - 600 005

3 THE ASSISTANT COMMISSIONER (ST)
TRICHY ROAD CIRCLE
COIMBATORE - 641 018

4 THE ASSISTANT COMMISSIONER (ST)
COMMERCIAL TAX TRICHY ROAD CIRCLE
COIMBATORE - 641 018

... RESPONDENTS in WP No.27568 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER(CT)
BAZAAR CIRCLE TIRUPPUR

... RESPONDENTS in WP No.28002 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER(CT)
TIRUPUR RURAL CIRCLE KUMAR ROAD
TIRUPUR

... RESPONDENTS in WP No.28015 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE DEPUTY COMMISSIONER (CT)
TIRUPPUR

... RESPONDENTS in WP No.28024 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE ASSISTANT COMMISSIONER(CT)
TIRUCHENGODE RURAL TIRUCHENGODE

... RESPONDENTS in WP No.28030 of 2018

1 THE STATE OF TAMIL NADU
REP BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT FORT ST.GEORGE
CHENNAI 600 001

2 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM CHEPAUK CHENNAI 600 005

3 THE STATE TAX OFFICER
NO.10 POLLACHI ROAD
PALLADAM 641664

... RESPONDENTS in WP No.28033 of 2018

Prayers in All WPs:-

WP.No.19458 of 2018:-

Writ petition No.19458 of 2018 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 1st respondent in Letter No.CC4/678/2012 and quash the Circular dated 31.05.2018 issued therein.

WP.No.19459 of 2018:-

Writ petition No.19459 of 2018 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 2nd respondent in CST.497541/2018-2019 and quash the notice dated 17.07.2018 issued therein.

W.P.No.19460 of 2018:-

Writ petition No.19460 of 2018 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 2nd respondent in CST.497541/2018-2019 and quash the proceedings dated 17.07.2018 issued therein.

WP No.19584 of 2018:-

To call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" Declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil Effected from the Supplier in other State for use in mining and pass any such further or other orders.

WP No.20845 of 2018:-

directing the respondents to permit the petitioner to download the C from for the inter state purchase of Higher Speed Diesel made by them and reported in Annexure 8 or pass such further or other orders as may be deemed fit and proper in the facts and circumstances of the case.

WP No.22034 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State for use in mining and pass any such further or other orders.

WP No.23491 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.23497 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4 / 678 / 2012 dated 31.5.2018 and quash the circular dt. 31.05.2018 issued therein and further direct the 2nd to 5th respondent herein to issue C declaration forms under the central sales Tax Act, 1956 to the petitioner herein for their purchases of High speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.23830 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No.CC4/ 678/ 2012 dated 31.5.2015 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.23944 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.24024 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.24051 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other States and pass any such further or other orders.

WP No.24554 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.24707 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein fortheir purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.24708 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein fortheir purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.24996 of 2018:-

to call for the records of the 2nd respondent in impugned Letter no. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil Effected from the supplier in other State and pass any such further or other orders.

WP No.24997 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter no. CC4/ 678/ 2012 dated 31.5.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil Effected from the supplier in other State and pass any such further or other orders.

WP No.25184 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C Declaration forms under the Central sales Tax Act, 1956 to the petitioner, herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25290 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25291 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue \"C\" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25316 of 2018:-

to call for the records of the third respondent in CST 614987/17-18 (GSTINAAFFM1603A 1Z7) and quash the impugned Notice dated 7.9.2018 as issued contrary to the provisions of the Central sales Tax Act and pass any such further or other orders.

WP No.25317 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter NO.CC 4 / 678 / 2012 dated 31.5.2018 and quash the circular issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central sales Tax Act 1956 to the petitioner herein for their purchase of High speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.25618 of 2018:-

direction to issue a Writ of Certiorarified Mandamus or any other appropriate writ order or direction to Call for the records of the 2nd Respondent in impugned letter No.CC4/678/2012 dated 31.05.2018and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue ``C`` declaration forms under the Central Sales tax Act, 1956, to the petitioner herein for their purchases of High Speed Diesel oil effected from the supplier in other State and pass any such further or other orders and pass any such further or other orders.

WP No.25622 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C Declaration forms under the Central Sales tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25627 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25634 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and Quash the Circular dated 31.05.2018 issued therein and further direct the 2nd 3rd Respondents herein to issue ``C`` declaration forms under the Central Sales Tax Act 1956 to the Petitioner herein for their purchases of high Speed Diesel Oil effected from the Supplier in other State and pass and pass any such further or other orders.

WP No.25695 of 2018:-

direction to call for the Records of the 2nd Respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and Quash the Circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein for their purchases of High Speed Diesel Oil effected from the Supplier in other State and Pass any such further or other orders and pass any such further or other orders.

WP No.25698 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C Declaration forms under the

Central Sales tax Act, 1956 to the petitioner herein for their purchases of High Speed diesel Oil effected from the supplier in other State and pass any further or other orders.

WP No.25700 of 2018:-

direction to call for the records of 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchase of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25709 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25724 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd, 3rd respondents herein to issue C declaration forms undre the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.25859 of 2018:-

direction to call for the records of the third respondent in CST No.752696/2017-2018 Ref.No.437/2018/A4 and quash the impugned Notice dated 07.09.2018 as issued contrary to the provisions of the Central Sales Tax Act.

WP No.25867 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State.

WP No.26131 of 2018:-

to call for the records of the third respondent in CST No.754932/2017-18 Ref.No.437/2018 / A4 and quash the impugned Notice dated 7.9.2018 as issued contrary to the provisions of the central sales Tax Act and pass any such further or other orders.

WP No.26135 of 2018:-

To call for the records of the third respondent in CST No.752757/2017 - 2018 Ref No.437/2018 / A4 and quash the impugned Notice dated 7.9.2018 as issued contrary to the provisions of the central sales Tax Act and pass any such further or other orders.

WP No.26219 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678 / 2012 dated 31.5.2018 and quash the same direct the 2nd 3rd respondents herein to issue C declaration forms under the central sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.26220 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd, 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26226 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd, 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26232 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondent herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High speed Diesel oil effected from the supplier in other state and pass any such further or other orders.

WP No.26241 of 2018:-

direction to call for the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26242 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd, 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26245 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondent herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High speed Diesel oil effected from the supplier in other state and pass any such further or other orders.

WP No.26251 of 2018:-

to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondent herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High speed Diesel oil effected from the supplier in other state and pass any such further or other orders.

WP No.26253 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd, 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26254 of 2018:-

direction to call for the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26262 of 2018:-

direction to call for the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26270 of 2018:-

direction to call for the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26287 of 2018:-

direction to call for the 2nd respondent in impugned Letter No. CC4/ 678/ 2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26420 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesal Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26476 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State.

WP No.26481 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the circular dt.31.05.2018 issued therein and further direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesal Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26489 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesal Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26727 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No. CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26752 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No. CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26738 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No. CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26764 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No. CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.26805 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No. CC4/678/2012 dated 31.5.2018 and quash thecircular dt 31.5.2018 issued therein and further direct the 2nd to 5th respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State for the purpose mentioned in their certificate of registration and pass any such further or other orders.

WP No.26879 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27048 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter No.CC4/648/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the Petitioner herein for their purchase of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27037 of 2018:-

direction to call for the records of the 2nd respondent in impugned letter NO.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel oil effected from the supplier in other state and pass any such further or other orders.

WP No.27054 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter NO.CC4/648/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondent herein to issue C declaration forms under the Central Sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27061 of 2018:-

direction to call for the records of the 2nd respondent in impugned lette NO.CC4/648/2012 dated 31.05.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the Petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27616 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/ 678/ 2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue c declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27625 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27708 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/ 678/ 2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.27568 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 4th respondents herein to issue c declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of high speed Diesel Oil effected from the supplier in other State and pass any such further or other orders.

WP No.28002 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.28015 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondent herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.28024 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.28030 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

WP No.28033 of 2018:-

direction to call for the records of the 2nd respondent in impugned Letter No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd 3rd respondents herein to issue C declaration forms under the central sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other state and pass any such further or other orders.

For petitioners : Mr.R.L.Ramani, Senior Counsel
(in WP.Nos.19458,19459 & 19460 of 2018)

Mr.P.Rajkumar
(in WP Nos.19584, 22034, 23491, 23497, 23830, 23944, 24024, 24707, 24708, 25184, 25316, 25317, 25859, 25867, 26131, 26135 & 26805 of 2018)

Mr.R.Kumar
(in WP.No.20845 of 2018)

Mr.J.R.Prabhakaran
(in WP No.24051, 27568 of 2018)

Mr.S.P.Parthasarathy
for Mr.R.S.Pandiyaraj
(in WP Nos.24554, 24996, 24997, 25290, 25291, 25618, 25622, 25627, 25634, 25695, 25698, 25700, 25709, 25724, 26219, 26220, 26226, 26232, 26241, 26242, 26245, 26251, 26253, 26254, 26262, 26270, 26287, 26420, 26476, 26481, 26489, 26727, 26752, 26738, 26764, 27048, 26879, 27037, 27054, & 27061 of 2018)

Mr.R.S.Pandiyaraj
(in W.P.Nos.27616, 27625 and 27708, 28002, 28015, 28024, 28030 and 28033 of 2018)

For Respondents in all W.Ps. : Mrs.Narmadha Sampath
Additional Advocate General-VIII
Assisted by
Mr.M.Hariharan
Additional Government Pleader(T)

Mrs.G.Dhana Madhri
Government Advocate

Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

In all these writ petitions, filed by individual petitioners, the common grievance expressed before this Court is against the letter dated 31st May 2018 issued by the Commissioner of Commercial Taxes, Chepauk, Chennai-5 to all Joint Commissioners of his territorial jurisdiction, individual communication dated 17.07.2018 and a notice dated 17.07.2018.

2. Through the said letter dated 31.05.2018, the Commissioner of Commercial Taxes informed all Joint Commissioners that any dealer, who deals in petroleum crude, high speed diesel, motor spirit (petrol), Aviation Turbine Fuel, Natural gas and Liquor, are alone entitled to effect purchases from other State by availing the concessional rate of tax. In other words, according to the Commissioner of Commercial Taxes, those dealers, who are not dealing in those goods are not eligible to purchase those six goods at the concessional rate of tax at 2% by issue of 'C' Form declaration, as they are trading or manufacturing those goods that are administered under GST Act, 2017. Thus, the Commissioner of Commercial Taxes directed all the Joint Commissioners to issue necessary instructions to the Assessing Officers concerned that wherever approval is required for generation of 'C' Forms, they should approve after verifying the eligibility for issuing those declarations. In the very same letter, the Commissioner of Commercial Taxes informed that dealers, coming under the following categories, are entitled to purchase petroleum products and alcoholic liquors as they are dealers in those six commodities.

> "1. Major Oil Companies that included IOC, BPCL, HPCL, Shell Reliance Industries, ONGC.
>
> 2. Major Distilleries that included Golden Vats, SNJ Distilleries and TASMAC.
>
> 3. Major Hotels that included ITC, Oriental Hotels, Crown Plaza, GRT Hotels, SAS Hotels Enterprises. TAJ GVK Hotels, Hablis Hotels etc.
>
> 4. Major Clubs, Resorts, Cultural Associations that included Presidency Club, Madras boat Club, Madras Gymkhana Club, Ootacamund Club, Andhra Social Cultural Association, Ideal Beach Resorts, etc."

3. Thus, the Commissioner of Commercial Taxes excluded the following category, as not entitled to purchase petroleum products as the goods manufactured by persons falling under the

following category are being taxed under GST.

> "Other Dealers not related to the above category being Spinning Mills, Blue Metal crusher Unit, ILFS Tamil Nadu Power Company, Housing Promoters, Cement Companies (Ramco Cement), Mines, Nuclear Power Corporation etc."

4. In the impugned communication dated 17.07.2018 issued to the individual writ petitioners, the Revenue informed the respective writ petitioners that they cannot generate online 'C' Forms from 01.07.2017 for those six commodities, which are not under the GST Act, 2017 and that the Government did not amend Section 8(3)(b) of the CST Act, 1956 for the reason that once Section 2(d) of the Section CST Act declares which are the commodities comes under the definition of the goods then, automatically, only those goods can be purchased using 'C' Forms.

5. The impugned notice dated 17.07.2018 called upon the respective petitioner to file their objections as to why penalty should not be levied as they have generated 'C' Forms for purchasing HSD, which is ineligible.

6. As all these writ petitions project a common cause aggrieved against the above proceedings of the Revenue, I take the leading case in W.P.Nos.19458 of 2018 to 19460 of 2018 for discussing the facts and circumstances, which warranted filing of these writ petitions.

7. The case of the petitioners is as follows:

(a) The petitioner is engaged in mining of lime stone and manufacture of cement in the State of Tamil Nadu. The petitioner was registered under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956. The petitioner is also registered under the Tamil Nadu Goods and Services Tax Act, 2017 and Central Goods and Service Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 on the file of the second respondent herein. As per the Registration Certificate of the petitioner issued under the CST Act, with effect from on 01.10.2015, they are entitled to purchase high speed diesel oil, light diesel oil at concessional rate of tax against issue of 'C' declaration forms for use of the same in mining process or extracts. The said Registration Certificate is still in force. From 01.07.2017, Central Excise Act and Service Tax Act were repealed and the State Value Added Tax Acts were partially repealed. The system of Indirect Taxation was replaced by the Goods and Services Tax Acts. As per Section 2(d) of the Central Sales Tax Act, 1956, prior to 01.07.2017, "goods" includes all materials, articles, commodities and all other kinds of movable property but does not include Newspapers, Actionable claims, Stocks, Shares and Securities. After 01.07.2017, Section 2(d) of the CST Act, 1956, means "goods" as follows:

(i) Petroleum crude;
(ii) High speed diesel;
(iii) Motor spirit (commonly known as petrol)
(iv) Natural gas
(v) Aviation turbine fuel and
(vi) Alcoholic liquor for human consumption

(b) Section 8 of the CST Act, 1956 deals with rates of tax on sales in the course of the interstate trade or commerce. As per Rule 12(1) of the CST (Registration and turnover) Rules, 1957, the declaration referred in Section 8(4) shall be in Form C. When goods of the description prescribed in Section 8(3) of the CST Act 1956 are purchased from other States on interstate sale basis, the same can be purchased at the rate of 2% against issue of 'C' declaration forms to the seller. Central Sales Tax Act, 1956, has not been repealed by the CGST Act, 2017. Thus, even after 01.07.2017, the levy of tax on the sale of petroleum, high speed diesel, motor spirit (Petrol), Natural Gas, Aviation Turbine Fuel and Alcoholic Liquor for human consumption is governed by the provisions of the CST Act 1956 and the State Value Added Tax Acts. The provisions of TNGST Act, 2017, CGST Act, 2017 and IGST Act,2017 are not applicable in respect of the above said those six items. Hence, even after 01.07.2017, the petitioner continued to purchase high speed diesel oil and low speed diesel on interstate basis against the issue of 'C' declaration forms inasmuch as the petitioner was using those goods in mining and certificate of registration granted to the petitioner permitted the same. The 'C' declaration forms are being generated by the petitioner online. Till March 2018, the petitioner has generated 'C' declaration forms. Thereafter, the system is not permitting the petitioner to generate 'C' declaration forms online.

c) While so, the first respondent issued the impugned circular dated 31.05.2018 and further impugned communications. The above instruction of the first respondent is erroneous, without jurisdiction and contrary to the provisions of CST Act,1956. In respect of another similarly placed dealer, who was also engaged in the business of limestone and manufacture of cement, the Chhatisgarh High Court in Writ Petition (TP) No.83 of 2018 dated 18.05.2018 in the case of Shree Raipur Cement Plant (A unit of Shree Cement Limited) Vs. State of Chhattisgarh, Finance Department (Tax Division) held that the petitioner's registration certificate under the CST Act is still valid and the goods defined under section 2(d) of the CST Act, 1956 including high speed diesel and thus, the petitioner therein is entitled for issuance of 'C' form for interstate purchase/ sale of high speed diesel against the said 'C' form. Similar orders were passed by the Punjab and Haryana High Court in the case of Caparo Power Limited vs. State of Haryana in CWP.No.29437 of 2017 dated 28.03.2018 and the Rajasthan High Court in the case of Hindustan Zinc Limited & several others vs. The State of Rajasthan & Ors dated 18.05.2018. The Revenue went on appeal as against the order of Punjab and Haryana High Court in the Caparo Power Limited case and the Apex Court, by order dated 13.08.2018 dismissed the SLP filed by the State and confirmed the order of the Punjab and Haryana High Court. Hence, the writ petitions are filed challenging the impugned communications.

8. The other writ petitioners are engaged in mining of lime stone and manufacture of cement, blue metal, yarn products, textiles, fertilizers, pesticides, steel valve casting products, cotton yarn, hoisery yarn and gada cloth, white cement, their substitutes and concrete mixture, ready mix concrete, purchase and sale of sand and jelly and also engaged in production of broiler chicks, poultry feed and broiler chicken. These petitioners are purchasing the petroleum product/HSD for captive power generation of electricity and use the same in their manufacturing activities.

9. A common counter affidavit is filed by the respondents. The crux of the objections raised by the respondents is as follows:

a) The writ petition is not maintainable for the reason that the impugned letter is nothing but an internal communication to cause certain verification of the eligibility in issue of declaration forms with an intention to safeguard the State exchequer. It is a general administrative communication not intended to any assessee in particular. It is not a circular.

b) As per the amended definition of “goods” in Section 2 (d) of the CST Act, 2017 from 01.07.2017, the goods that can be dealt by any dealer administered under CST Act, 1956, are petroleum crude, HSD, Motor Spirit, Natural Gas, Aviation Turbine Fuel and alcoholic liquor for human consumption and therefore, those goods alone can be purchased at a concessional rate against issue of 'C' declaration form and either disposed or sold or exported outside the country. Though the dealers are permitted to effect sale or purchase of goods under CST Act, 1956, condition prescribed under Section 8(3) of CST Act, 1956 is that the goods emanating out of the process of mining or generation or distribution of electricity or telecommunication should be of those six goods and cannot be extended to other goods.

c) While purchasing one of the above 6 goods from other State at a concessional rate of tax at 2% against issue of 'C' declaration Form, the said 2% goes to the selling State only. After purchasing the goods from other States, only if the purchaser in Tamil Nadu again manufactures any one of the 6 goods out of it and sells either locally or interstate, the State of Tamil Nadu would get tax revenue either in the form of Local VAT or 2% CST. On the other hand, if the purchasing dealer uses the above purchased goods for the manufacture of GST goods and sells it again to another state only IGST accrues to the destination state and in such scenario the state of Tamil Nadu stands devoid of any tax revenue out of the above transaction. Hence, the restriction of concessional levy on purchase of those six goods for the dealers dealing in GST goods is valid in all aspects.

d) The definition of Dealer provided under CST Act, 1956 is applicable only for those who are registered under CST Act 1956 and in the event of smooth transition from erstwhile Act to GST Act 2017, the registration under CST Act automatically vanished and does not exist independently without the support base of local VAT Act.

e) As per the communication in the Gazette of India, New Delhi, dated 5th May 2017, whereby the Ministry of Law and Justice had published the Taxation Laws (Amendment) Act 2017 No.18/2017 under Chapter IV, 13(b), the definition of "goods" under the CST Act was amended. Subsequently, the Department of Revenue, Ministry of Finance, New Delhi had in November 2017, interpreted what the term Goods, as per the above Notification, is to be construed. Though the Department of Revenue further clarified that the word "goods" occurring in the amended Section 2(d) and the word "goods" occurring in Section 8(3)(b) of the same Act is restricted to only the said 6 goods and nothing else, still it has extended the benefit for use in the tele-communications network or in mining or in the generation or distribution of electricity or any other form of power. The above interpretation is against the very concept of the present VAT Act and the CST Act. That means it is stated that a dealer in generation and supply of electricity or mining of lime stone for manufacture of cement can also purchase any one of the 6 goods which are used for manufacture of other than VAT/CST goods i.e. GST goods. This interpretation was found by State of Tamil Nadu to be inconsistent with the provisions of the CST Act, 1956 and hence a clarification was sought from the Joint Secretary (Revenue) by the then Additional Chief Secretary to Government (FAC) CT&R Department, Chennai-9 in December 2017. The clear intention of the internal communication has been well laid out from the said letter dated 31.05.2018. The said communication issued was aimed at and restricted only towards dealers involved in various business activities and may indulge in misuse of 'C' Form declarations which could be evidently found, keeping in mind the loss of revenue that should accrue and is due to the State, assured as per Section 9(2) of CST Act, 1956, in relation to goods kept out of the purview of CST Act, 1956.

f) The Hon'ble Punjab-Haryana High Court in the case of Tvl.Caparo Power Ltd vs State of Haryana and Others in CWP No.29437 of 2017 dated 28.03.2018, has not considered the vital aspect that the dealer is not at all eligible for Registration under the CST Act, 1956, when they are not dealing in one of the six goods as per the amended provision of Section 2(d) of the CST Act read with Section 7 of the CST Act. When they are not registered under the CST Act, 1956, they cannot issue 'C' declaration forms to avail the concessional rate of tax. Further, in the above said judgment, the High Court has interpreted the word, "the sales tax law of the appropriate State" found in Section 8(1) of the CST Act 1956 as inclusive of SGST Act also. But the sales tax law of the appropriate state mentioned in the above section refers only Value Added Tax that existed prior to introduction of GST. Thus, even though there are discrepancies in the above said judgment of the Hon'ble High Court, when the judgment was taken up by the Haryana Government before the Hon'ble Supreme Court of India by way of SLP, the same was dismissed by the Supreme Court, which does not mean that State of Tamil Nadu should also continue to admit that dealers such as the petitioner are bestowed with such incorrect apprehension, interpretations and rights to purchase at lower rate a commodity not under GST and utilize it to produce an end product in the ambit of GST and enjoy the same.

10. A rejoinder has been filed by the petitioner, wherein it is stated as follows:

a) When the Legislature thought it fit to amend various sections of the CST Act, 1956 and also introduce the CGST Act, 2017, and IGST Act, 2017, it has thought it fit not to amend Sec.8(3) of the CST Act, 1956 and permit the purchase of the 6 goods mentioned in Section 2(d) of the CST Act, 1956 for use in mining, generation/distribution of electricity or in telecommunication network against the issue of "C" declaration, it is not for the respondent now to contend that these processes should also ultimately end up in the emanation of the 6 goods mentioned under Section 2(d) of the CST Act, 1956.

b) As per Article 269 of the Constitution of India, taxes on the sales or purchase of goods where such sale or purchase takes place in the course of inter-state trade or commerce shall be levied and collected by the Government of India but shall be assigned and shall be deemed to have been assigned to the

States. Hence, it is only the Central Government which has the sole power to levy tax on the sale or purchase of goods that takes place in the course of inter-state trade or commerce. In such circumstances, when the Central Government has clarified that the amended definition of "goods" under Section 2(d) of the CST Act, 1956 does not affect the provisions of Section 8(3)(b) of the CST Act, 1956 relating to telecommunication network or mining generation or distribution of electricity or any other form of power, the respondent herein/State Government has not power whatsoever to comment/conclude that such an interpretation is inconsistent with the provisions of the CST Act, 1956 and therefore they have decided to issue instructions contrary to the clarification of the Central Government.

c) When the Central Government has clarified that it is open to the dealers to purchase the 6 goods mentioned in Section 2(d) of the CST Act, 1956 for use in telecommunication network, mining, generation/distribution of electricity/any other form of power, the State Government cannot deny the same and direct its officers not to permit dealers who want to use the 6 goods in these activities to generate "C" declaration forms. It is wrong to state that as per Section 7 of the CST Act, 1956 only the following two categories of dealers can apply for registration: (i) dealers liable to pay tax under the CST Act, 1956 and (ii) dealers liable to pay tax under the sales tax law of the appropriate State i.e., Tamil Nadu Value Added Tax Act, 2006. The respondent is reading words into the Statute. Section 7(2) of the CST Act, 1956 merely states "Sales Tax law of the appropriate State". It does not say "TNVAT Act, 2006".

d) From the above, it is clear that Value Added Tax Law has been included in the definition of "sales tax law" and the above definition does not restrict the "sales tax law" to mean "Value Added Tax Law" alone. From 01.07.2017, the sales tax law providing for levy of taxes on the sale or purchase of goods generally is TNGST Act, 2017, CGST Act, 2017 and on specified goods is TNVAT Act, 2016. The petitioner being a registered under the TNCST Act, 2017 and the CGST Act, 2017 is entitled to continue to be registered under the CST Act, 1956. All the contentions now raised by the respondent herein have already been raised by the respective State Governments in the said judgements and duly considered by the said High Courts and the judgment of the Punjab & Haryana High Court has also been affirmed by the Supreme Court by dismissing the SLP vide order dated 13.08.2018 in SLP(C)No.20572/2018.

11. Mr.R.L.Ramani, learned Senior Counsel, Mr.P.Rajkumar, Mr.S.P.Parthasarathy and Mr.R.Kumar, learned counsels appeared and argued for the petitioners. A written submission is also filed in W.P.Nos.19458 to 19460 of 2018. The sum and substance

of the submissions made on behalf of the petitioners are as follows:

a) The petitioners are engaged in manufacture of various products in the State of Tamil Nadu. Certificate of Registration has been granted to the petitioners under the CST Act, 1956 and the petitioners are entitled to purchase high speed oil, light diesel oil at concessional rate of tax against 'C' declaration forms for use of the same in mining process.

b) With effect from 01.07.2017, Goods and Services Tax Act was introduced in the country. At that time, the Central Sales Tax Act was amended drastically.

c) Section 8 of the CST Act, 1956 remains unamended even after 01.07.2017 and the said Section is retained as such. Under Section 8(3)(b) of the CST Act, the petitioners are entitled to issue 'C' declaration forms and purchase petroleum products at concessional rate of 2%.

d) On 31.05.2018, the Principal Commissioner has issued the impugned Circular. In the said Circular, the Commissioner has taken the stand that after the introduction of G.S.T., any dealer, who deals in the six goods mentioned under the definition of "goods" under the CST Act, who effect purchase and sales and those, who effect purchase of those goods and manufacture those goods, are alone eligible to be assessed under the CST Act. In other words, any dealer, who deals in those six goods alone, are entitled to effect purchase from other States by availing concessional rate of tax. However, the Commissioner has lost sight of the other part of Sec.8(3)(b) of the CST Act, 1956, which permits purchase of goods of the class or classes specified in the Certificate of Registration for use in mining. Thereafter, on 13.07.2018, a letter was filed by one of the petitioners before the second respondent to the effect that they are eligible to issue 'C' declaration forms in respect of the six commodities in the light of the provisions of Section 8(3)(b) of the CST Act, by enclosing the orders passed by the High Court of Chattisgarh and Rajasthan, allowing the eligibility of issuing 'C' Forms.

e) On 17.07.2018, two notices were issued. The first notice is to the effect that the petitioners cannot generate on line 'C' declaration forms with effect from 01.07.2017 for purchase of the 6 commodities mentioned in Sec.2(d) of the CST Act, 1956, as the petitioners' manufactured product comes within the purview of GST Act. The second Notice is for the purpose of imposing penalty under Section 10-A of the CST Act for alleged mis-use of declarations. In such circumstances, the petitioners were constrained to file these writ petitions.

f) The very same legal issue whether a dealer is entitled to issue 'C' declaration forms and purchase petroleum products from outside the State and use the same in the generation of electricity, after the introduction of G.S.T. with effect from 01.07.2017, was considered by the Division Bench of the High Court of Punjab & Haryana in the case of Caparo Power Ltd in CWP No.29437 of 2017 dated 28.03.2017 dated 28.03.2018. The petitioner in the said case is engaged in generation of electricity through its power plant. In the said judgment, the legal issue was considered in detail and it was decided in favour of the assessee. The writ petition was allowed by the Punjab & Haryana High Court and the respondents were directed to issue 'C' declaration forms for the purchase made by the petitioner from the oil companies in Gujarat and used in the generation or distribution of electricity at its power plants in Haryana.

g) The Rajasthan High Court in the case of Hindustan Zinc Ltd., considered the very same issue in a batch of writ petitions. Two cement companies are parties to the said judgment. The High Court considered the issue in detail and was pleased to follow the law laid down by the Punjab & Haryana High Court in the case of Caparo Power Limited.

h) On 18.05.2018, Chattisgarh High Court had occasion to consider this issue with reference to a cement company viz. Shree Rajpur Cement Plant and followed the judgment in the case of Punjab and Haryanan High Court in the case of Caparo Power Ltd. Once again, the Rajasthan High Court in the case of Udaipur Cement Work Ltd. considered the very same issue and followed the judgment in the case of Hindustan Zinc Ltd., which is already referred to.

i) It is submitted that as against the judgment of the Division Bench in the case of Caparo Power Limited, the State of Punjab & Haryana filed Special Leave Petition No.20572/2018 and the same was dismissed on 13.08.2018, after hearing both sides.

j) From the above, it is very clear that the question of law, which was decided by the Division Bench of the Punjab & Haryana Government is affirmed by the Supreme Court on 13.08.2018. It has a binding effect on all the respondents, especially when the same legal issue is considered and answered in favour of the assessee and also having regard to the fact that Central Sales Tax Act, 1956 is a Central Enactment applicable in all States. Therefore, when the provisions of the Act are considered by one High Court, the same has a binding effect on the officers in other States.

k) It is further submitted that the C.S.T. Act is enacted by

Parliament. Ministry of Finance, Department of Revenue issued clarification in F.No.28011/03/2014-ST-II dated 07.11.2017. The clarification issued by the Ministry of Finance is directly in favour of the petitioners. In such circumstances, the State of Tamil Nadu has no power or jurisdiction to take a view contrary to the stand already taken by Ministry of Finance in their Office Memorandum dated 07.11.2017.

l) In view of the above, the impugned Circular issued by the Principal Commissioner dated 31.05.2018 and the two notices dated 17.07.2018 issued by the second respondent viz. The assessing authority are not in conformity with the judgments referred to above and also the Office Memorandum dated 07.11.2017 issued by the Ministry of Finance and therefore liable to be quashed.

12. Mrs.Narmadha Sampath, learned Additional Advocate General appeared for the respondents and argued the matter. A written submission is also filed on behalf of the respondents. The sum and substance of the submissions made on behalf of the respondents are as follows:

a) The writ petitions are not maintainable and pre-mature and are liable to be dismissed. The petitioner's registration under the CST Act is capable of being assessed by the respondents in terms of Section 7(4)(b) of the CST Act, 1956 read with Rule 9 of the CST Rules, 1957. Hence, the respondents can alter, amend or cancel the registration of the petitioners after following the due process of law, as described under Section 7(4)(b) of the CST Act read with Rule 9 of CST Rules, 1957. The petitioners have filed more than 50 writ petitions before this Court. However, only in respect of three writ petitions (W.P.No.19459/2018, W.P.No.25316/2018 & W.P.No.26131/2018), notices issued imposing penalty under Section 10A of the CST Act has been challenged. All the other writ petitioners have challenged the internal communication dated 31.05.2018. The clear intention of the internal communication has been well laid. The said communication issued was restricted only towards dealers involved in various business activities and may indulge in misuse of 'C' Form declarations, which could be evidently found, keeping in mind the loss of revenue that should accrue and is due to the State, assured as per Section 9(2) of CST Act, 1956, in relation to goods kept out of the purview of CST Act, 1956. The impugned letter is nothing but an internal communication to the Joint Commissioners (ST) to cause certain verification of eligibility in issue of declaration forms with an intention to safeguard the State Exchequer. It was a general administrative communication, which was not intended or addressed to any assessee in particular and thus cannot be challenged before this Court by invoking the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India. Reliance is placed on the decision of the Hon'ble Supreme Court in the case of State of Orissa and Others vs Mesco Steels Ltd & anr. (2013) 4 SCC 340.

b) After the amendment, the CST Act is made applicable only for 6 goods as mentioned above and therefore to that extent of 6 goods alone, the benefits enjoyed out of the original Act has to be restricted. It is pertinent to note that if the dealers had purchased those 6 goods locally (within the State), they have to pay tax at the rate of 28%. However, since it is inter-state Sale and if the dealer is able to produce C-Form, they would be liable to pay only 2%. Hence there is a huge leakage of revenue for the States.

c) As per Section 8(3) of CST Act, in order to avail concessional levy on the purchase of the 6 goods from other States, a dealer must either re-sell, or use in manufacture and subsequent sale of the goods or in mining, or in generation/distribution of electricity, or Telecommunication. In other words, in order to issue C-Form, a dealer should be dealing in the 6 goods only and cannot be extended to other goods. In respect of any finished goods on which GST is paid, the petitioners cannot be allowed to download C-Forms. That means, while purchasing one of the above 6 goods from other State at a concessional rate of tax at 2% against issuance of 'C' declaration Form, the said 2% goes to the selling State only. After purchasing the goods from other States, only if the purchaser in Tamil Nadu again manufactures any one of the 6 goods out of it and sells either locally or interstate, the State of Tamil Nadu would get tax revenue either in the form of Local VAT or 2% CST. On the other hand, if the purchasing dealer use the above purchased goods for the manufacture of GST goods and sells it again to another State, only IGST accrues to the destination State and in such scenario, the State of Tamil Nadu is deprived of any tax revenue out of the above transaction. Even if such manufactured GST goods are sold locally but subsequently moves to other States again the tax accrued to the State is Nil. The definition of Dealer provided under CST Act, 1956 is applicable only for those, who are registered under CST Act, 1956 and in the event of smooth transition from erstwhile Act to GST Act 2017, the registration under CST Act automatically vanished and does not exist independently without the support of local VAT Act. Therefore, once the applicability of definition of dealer under CST Act is not available for a particular dealer, then the benefits provided under the said Act definitely cannot continue to exist and therefore, they become ineligible.

13. Heard both sides and perused the materials placed before this Court.

14. These writ petitions are filed by individual writ petitioners, who are engaged in any one of the following activities, viz.,

1. Mining of limestone and manufacturing of cement.
2. Mining and manufacture of blue metal.
3. Manufacture of steel structural such as heavy beams and channels.
4. Manufacture of cotton yarn and textiles.
5. Manufacture of fertilizers and pesticides
6. Buying and selling of lubricants,sulphur furnace and high speed diesel oil and petrol.
7. Production of broiler chicks, poultry feed and broiler chicken.
8. Manufacture of steel valve casting products.
9. Manufacture of ready mixed concrete products and sale of sand and jalli.
10. Manufacture of cement including white cement and their substitutes and concrete mixture.

15. While such of those petitioners, who are engaged in mining activities by purchasing petroleum product like HSD for the use of such mining activity, the other petitioners, who are engaged in the other activities, as stated supra, are purchasing petroleum product like HSD for captive power generation of electricity for doing their activity/manufacturing process.

16. All these writ petitioners are commonly aggrieved against the action of the respondents in denying permission to download and issue 'C' declaration forms for purchase of petroleum products at concessional rate of 2%, as has been permitted in the past and till the issuance of the impugned circular. These writ petitioners, by issuing such 'C' declaration forms, purchased petroleum products by interstate trade as contemplated and permitted under Section 8(3)(b) of the CST Act, 1956. All these writ petitioners are registered dealers with the respective office of the respondents and there is no dispute to the fact that they are holding a valid Certificate of Registration issued by the respondents under the CST Act, 1956. It is also not in dispute that the said Certificate of Registration entitles the petitioners to purchase petroleum products at concessional rate of tax against 'C' declaration forms for use of the said petroleum product in their manufacturing activities. It is also not the case of the respondents that the Certificate of Registration issued to the petitioners has either been cancelled or any proceedings are initiated to do so.

17. Section 8(3)(b) of the CST Act, 1956, which entitles the petitioners to issue 'C' declaration form and purchase petroleum products at concessional rate of tax, reads as follows:

"8. Rates of tax on sales in the course of inter-State trade or commerce. —

1. Every dealer, who in the course of inter-State trade or commerce, sells to a registered dealer goods of the description referred to in sub-section (3) shall be liable to pay tax under this Act, which shall be two percent, of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State, whichever is lower;

.....

.....

(3). The goods referred to in sub-section (1) -

...(b) Are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in the tele-communications network or in mining or in the generation or distribution of electricity or any other form of power;"

18. Perusal of the above said provision of law would show that every dealer in the course of interstate trade or commerce, sells to a registered dealer goods of the description referred to in sub section (3), shall be liable to pay tax under the said Act, which shall be 2% of his turnover or at the rate applicable to sale or purchase of such goods inside the appropriate State under the sales tax of law of that State, whichever is lower. Sub Section (3)(b) further contemplates as to what are the "goods" referred to in sub section (1). It is specifically stated that the "goods" referred to in sub section (1) of Section 8 are goods of the class or classes specified in the Certificate of Registration of the registered dealer. It is further clarified therein that such purchase of goods by the registered dealer is for use by him in the manufacture or processing of goods for sale or in the telecommunication network or in mining or in the generation or distribution of electricity or any other form of power.

19. Thus, it is evident that a registered dealer, who is holding a valid Certificate of Registration, which is in force, if satisfies the requirement contemplated under sub clause (3) (b) of Section 8, is entitled to pay the concessional tax, as provided under sub clause (1) of Section 8.

20. There is no dispute to the fact that even after the introduction of GST, though several drastic amendments were made to CST Act, 1956, this particular provision of law viz., Section 8(3)(b) has not undergone any change. On the other hand, it is admitted by both sides that the said provision still holds the field.

21. It is seen that these petitioners were purchasing the petroleum products, all along, at concessional rate of tax by issuing 'C' declaration forms in view of such entitlement conferred to them under Section 8(3)(b), as stated supra. The trouble started only when the Commissioner of Commercial Taxes of the State of Tamilnadu issued a communication dated 31.05.2018 to all the Joint Commissioners of the State, wherein it was informed that for the purpose of getting the benefit of concessional rate of paying the tax, while purchasing petroleum products by way of interstate trade, the dealer must be a person, who should be dealing in those six goods defined under Section 2(d) of the CST Act, 1956, after the amendment came into force on 01.07.2017.

22. In other words, the crux of the contention of the respondents is that if a dealer having valid Certificate of Registration under the CST Act, 1956, seeks to purchase petroleum products from other State by availing concessional rate of tax against 'C' declaration forms, must be a dealer in dealing with only those six goods defined under Section 2(d) and not a dealer, just to utilise such petroleum products for the purpose of manufacturing or processing of goods for sale or telecommunication network or in mining or in the generation or distribution of electricity or any other form of power, as permitted under Section 8(3)(b) of the said Act. Thus, it is the clear case of the respondents that after the amendment, the CST is made applicable only for those six goods, as mentioned above and therefore, the benefits enjoyed out of the said provision has to be restricted only to the extent of those six goods. It is the further contention of the respondents that if the dealers purchase those six goods locally, they have to pay the tax at the rate of 28% and however, by way of interstate sale and by issuing 'C' Form, these petitioners are paying tax only at the rate of 2%. Therefore, it is contented that there is a huge leakage of revenue for the State.

23. Let me consider the above objection of the respondents. It is true that the definition of term “goods” as previously defined under section 2(d) of the Central Sales Act, 1956, has changed after the introduction of GST and by substitution by Act 18 of 2017 with effect from 01.07.2017. The definition of "goods" under section 2(d) prior to amendment was an inclusive definition, which reads as follows:

"2.Definitions:- In this Act, unless the context otherwise requires,-

...(d) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include Newspapers, Actionable claims, Stocks, Shares and Securities;"

24. After amendment, the term “goods” is defined under Section 2(d) as follows:

"2.Definitions:- In this Act, unless the context otherwise requires,-

[(d) "goods means -

(i)Petroleum crude;
(ii)High speed diesel;
(iii)Motor spirit (commonly known as petrol)
(iv)Natural gas
(v)Aviation turbine fuel and
(vi)Alcoholic liquor for human consumption.]"

25. Therefore, it is evident that the inclusive definition of "goods" as stood prior to the amendment has now become exhaustive, after the amendment, confining only to the above six products. Therefore, the term “goods” wherever occurs in the Central Sales Tax Act, 1956, has to be construed in the light of the definition made under Section 2(d) after the amendment.

26. By keeping the above statutory position with regard to the definition of “goods” in mind, let me consider the objections raised by the respondents with regard to the purchase made by these petitioners in respect of petroleum products/HSD outside the State of Tamilnadu as an interstate trade. I have already extracted Section 8(3)(b) supra. The crux of the contentions raised by the respondents to deny the benefit under Section 8(3)(b) to these petitioners is that the purchasing goods and manufacturing or selling goods of the petitioners are not one and the same. In other words, only when the goods purchased and the goods manufactured or sold, are one and the same and more particularly, only when such goods also falls under any one of the six items referred to under section 2(d), the petitioners are entitled to the benefit under section 8(3)(b).

27. I have given my careful consideration to the above said contentions and also perused the above said provision of law viz., Section 8(3)(b) with utmost care. In my considered view, the above contention of the respondents cannot be accepted

as valid in law in view of the fact that Section 8(3)(b) stands unamended even as on today and holds the field. As per the said provision of law, the dealer, who purchases the goods in the course of interstate trade, is entitled to get the benefit of concessional rate of tax, if the purchased goods is used by the said dealer in anyone of the following activities:

a) in the manufacture of processing of goods for sale;
b) use in the telecommunication network;
c) use in mining;
d) use in the generation or distribution of electricity or any other form of power;

28. Therefore, it is very clear that though the "goods" as defined under Section 2(d), is purchased by the dealer by availing benefit of concessional rate of tax under Section 8(3)(b), it is not necessary that such dealer must be a person of manufacturing or processing only the same goods for sale to avail such benefit. On the other hand, if the said goods so purchased is put into use for the mining or for the telecommunication network or for the generation and captive consumption of electricity or distribution of the same or any other form of power as well, such of those dealers, who are engaged in those activities are also entitled to the benefit under Section 8(3)(b).

29. At this juncture, it is to be noted that though the definition of "goods" under Section 2(d) was amended as stated supra, the legislature thought fit not to amend Section 8(3)(b) in any manner. On the other hand, in their wisdom, left the said provision as it is, so as to enable the dealers, who come within the purview, ambit and scope of Section 8(3)(b) to enjoy the benefit derived out of the said provision continuously as they were enjoying even before the amendment of Section 2(d).

30. Even otherwise, if there is an ambiguity in a provision of law or two provisions under the same statute contradict each other, the benefit of interpretation out of such ambiguity or contradiction should always go in favour of the assessee, since tax laws need to be with absolute clarity, not to give any room for interpretation in more than one way. Therefore, even assuming that there is a contradiction between Section 2(d) and Section 8(3)(b) of the CST Act, in terms of the understanding of the definition of "goods" or context in which it has to be dealt with under Section 8(3)(b), I am of the firm view that the benefit that is being enjoyed by the dealer out of the unamended provision of Section 8(3)(b) should continue to flow till any change is made to the said provision.

31.The petitioner sought to claim the impugned communication as a Circular. It is contended by the respondents that the same is only an internal communication, which cannot be put to challenge. A careful perusal of the said communication, whether it is a circular or an internal communication, undoubtedly indicate that the Commissioner of Commercial Taxes had already come to a conclusion and issued direction to his subordinates not to allow the registered dealers to download 'C' declaration forms, if they are not the dealers dealing with the above said six goods alone. Therefore, it is evident that the said communication dated 31.05.2018 certainly affects the rights of the petitioners directly and consequently prevents them from enjoying the benefit, they derived all along under Section 8 of the Central Sales Tax Act, 1956, more particularly, when all these petitioners are coming within the purview and scope of sub section (3)(b) of Section 8, as discussed supra.

32. The other two impugned communications were also issued as a consequence of the circular/letter issued by the first respondent dated 31.05.2018. Out of those two communications dated 17.07.2018, it is stated in one communication that the respective petitioner is not entitled to generate online 'C' Forms from 01.07.2017 onwards for those commodities, which are not under GST Act, 2017. Likewise, in the other communication dated 17.07.2018, after reiterating the very same contentions, the respective petitioners were called upon to show cause as to why penalty cannot be levied for generating the 'C' Forms for purchasing the HSD from 01.07.2017 onwards. Therefore, it is evident that both these communications dated 17.07.2018 are not only against the ambit and scope of Section 8(3)(b) of the CST Act, 1956 and also against the principles of natural justice, as admittedly the petitioners were not issued with any notice of proposal before taking such decision. Even in the impugned show cause notice, the respective petitioners were called upon only to show cause as to why penalty cannot be levied and not to show cause as to why the generation of 'C' Forms shall not be prohibited.

33. Therefore, it is evident that the respondents have already come to a conclusion that these petitioners are not entitled to generate 'C' Forms for purchasing petroleum products by way of interstate trade from 01.07.2017 onwards, unless these petitioners/dealers are also dealers, who deal with those six goods alone. In other words, according to the respondents, these petitioners, who are not dealers in those six goods and on the other hand, manufacturers/dealers of other goods than the one referred to one under Section 2(d), after amendment, are not entitled to avail the payment of concessional rate of tax while they purchase the petroleum products from outside the State. When such purchase is not prohibited anywhere under the CST Act, 1956 and on the other hand, the said purchase and consequential use of such purchased goods are

permitted under Section 8(3)(b) as discussed supra, I am of the firm view that the respondents do not have jurisdiction to issue the impugned communications, which in effect, is nullifying the provision made under Section 8(1), (3)(b) of the CST Act, 1956, as stated supra.

34. Further, it is to be noted that Union of India through its Department of Revenue, State Tax Division, dated 07.11.2017 has issued Official Memorandum specifically by stating that amendment made to Section 2(d) of the Central Sales Tax Act, 1956, does not affect the provision of Section 8(3)(b) of the CST Act, relating to telecommunication network or mining or generation or distribution of electricity or any other form of power. The said Memorandum reads as follows:

> "Subject: Clarification regarding definition of goods in sub-section (3)(b) of section 8 of the Central Sales Tax Act, 1956.
> The undersigned is directed to say that opinion of Department of Legal Affairs, Ministry of Law was solicited on the issue "Whether the definition of "goods" the phrase "manufacture or processing of goods" in section 8(3)(b) of the Central Sales tax Act would be as per the definition provided for under section 2(d) of the central sales tax Act or that the word "goods" when it appears in the phrase "manufacture or processing of goods" means any goods i.e., "goods" which fall within GST as well as "goods" which do not come under ambit of GST.
>
> 2. Department of Legal Affairs, Ministry of Law has confirmed that the term "Goods" has been specifically defined under the Central Sales Tax Act, 1956 and prima facie the term "Goods" referred to in section 8(3)(b) of the Central Sales tax Act, 1956 will have same meaning as defined and amended under section 2(d) of the Central Sales Tax Act, 1956, vide Tax Laws Amendment Act, 2017. However it does not affect the provisions of section 8(3)(b) of the CST Act relating to telecommunication network or mining or generation or distribution of electricity or any other form of power."

Therefore, it is evident from the above said Memorandum that the Central Government is clear in their stand that the dealers, who are entitled to the benefit under Section 8(3)(b) of the CST Act, shall continue to enjoy such benefit notwithstanding the amendment made to Section 2(d) of the Central Sales Tax Act, 1956.

35. It is to be noted at this juncture that the issue involved in these writ petitions has already been considered by

the Punjab and Haryana High Court in the case of Caparo Power Limited vs. State of Haryana and others, in CWP.No.29437 of 2017 and the Division Bench of Punjab and Haryana High Court by its order dated 28.03.2018, rejected the very same contentions raised by the respondents therein and observed that the provisions of Section 8 of the CST Act, Rule 12 of the CST (R&T Rules) and declaration of C Form have not undergone any amendment after the implementation of the GST laws and therefore, there cannot be any usage of 'C' Form only for the purposes of resale of the six items mentioned in the amended definition of 'goods' in the Section 2(d) of the CST Act. The Division Bench further observed that Section 7(2) does not stipulate that only a dealer liable to pay tax under the Sales Tax Law of the appropriate State in respect of any particular goods, is entitled to apply for registration, nor application for registration can be made or 'C' Form can be issued only in respect of the sale of the same goods prescribed in the course of an interstate sale. The Division Bench also found that the Registration Certificate given to the petitioner therein under the CST Act has not been cancelled. In those circumstances, the Division Bench of Punjab and Haryana High Court allowed the said writ petition and held that the respondents therein are liable to issue 'C' Forms in respect of natural gas purchased by the petitioner therein from Oil Companies in Gujarat and used in the generation or distribution of electricity at its power plants in Haryana. The relevant findings made in the above said case read as follows:

> "1.The petitioner has challenged the respondents' refusal to issue `C' Forms in respect of natural gas purchased by it in the course of inter-state trade or commerce and used by it for the generation of electricity. The petitioner seeks a writ of mandamus directing the respondents to issue `C' Forms under the Central Sales Tax Act, 1956 and the Central Sales Tax (Registration and Turnover) Rules, 1957 in respect of the inter-state sales of natural gas by certain oil companies based in Gujarat to the petitioner in 1 of 25 Haryana and used by the petitioner for generating electricity.
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> ....
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> ....
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> 4. The issue involved in the present petition is whether after the amendment of the CST Act, the petitioner is entitled to be issued `C' Forms in respect of the natural gas purchased by it in the course of inter-state sales and used by it for the generation of electricity. We have answered the question in the affirmative, in favour of the petitioner.

....

....

25. Mrs. Talwar then contended that the petitioner is not engaged in the business of re-selling the natural gas and is, therefore, not entitled to be issued `C' Forms. The basis of the argument is that after the CGST Act came into force, the petitioner was not liable to pay any tax on electricity under the HVAT Act and it, therefore, ceases to be a registered dealer as per Section 7 (2) of the CST Act. Mrs. Talwar contended that the petitioner's registration under the CST Act lapsed on the commencement of the HGST Act and it ceased to have any effect. She contended that the petitioner does not sell within the State of Haryana or otherwise the same goods, namely natural gas, that it purchases from the Oil Companies in Gujarat. According 23 of 25 to her, the provisions of the CST Act and in particular Sections 7 and 8 thereof would apply only if the petitioner sold the same goods that it purchased viz. natural gas.

26. The provisions of Section 8 of the CST Act, Rule 12 of CST (R&T) Rules and declaration Form C have not undergone any amendment after the implementation of the GST laws. There cannot be any occasion to restrict the usage of `C' Form only for the purposes of re-sale of the six items mentioned in the amended definition of `goods' in Section 2 (d) of the CST Act. The purchase of the said goods for purposes of re-sale, use in the manufacture or processing of goods for sale, in the tele-communications network or mining or in generation or distribution of electricity or any other form of power would qualify the purchaser for registration under Section 7 (2) of the CST Act. Section 7 (2) does not stipulate that only a dealer liable to pay tax under the sales tax law of the appropriate State in respect of any particular goods is entitled to apply for registration. Nor does section 7 (2) stipulate that an application for registration can be made or `C' Form can be issued only in respect of the sale of the same goods prescribed in the course of an inter-state sale. A dealer liable to pay tax under the sales tax law of the appropriate State in respect of any goods would be covered by Section 7 (2) of the Act.

27. There is another aspect of the matter that the registration certificate given to the petitioner under the CST Act till date has not been cancelled. As per Section 7 (4) of the CST Act, the registration certificate granted has to be amended or cancelled. The said provisions have not been 24 of 25 invoked.

28. In these circumstances, the writ petition is allowed. It is held that the respondents are liable to issue `C' Forms in respect of the natural gas purchased by the petitioner from the Oil Companies in Gujarat and used in the generation or distribution of electricity at its power plants in Haryana. In the event of the petitioner having had to pay the oil companies any amount on account of the first respondent's wrongful refusal to issue `C' Forms the petitioner shall be entitled to refund and/or adjustment of the same from the concerned authorities who collected the excess tax through the oil companies or otherwise. The concerned authorities shall process such a claim within twelve weeks of the same being made by the petitioner in writing and the petitioner furnishing the requisite documents/form."

36. The above said decision of the Punjab and Haryana High Court was put to challenge before the Apex Court by the State of Punjab and Haryana in State of Haryana & ors vs. Caparo Power Ltd. & Ors. in the Petition for Special Leave to Appeal (C) No.20572/2018.

37. The Hon'ble Supreme Court dismissed the said SLP on 13.08.2018, after hearing both sides by specifically observing that there is no legal and valid ground for interfering with the said order made in Caparo Power Limited's case. Therefore, it is evident that the said order passed by the Punjab and Haryana High Court in Caparo Power Ltd.'s case, having been confirmed by the Apex Court, as stated supra, is binding on the respondents herein as well and therefore, they are not entitled to take a different stand and contest the matter before this Court.

38. It is to be noted further that apart from Punjab and Haryana High Court, the other High Courts have also considered the same issue and have fallen in line with the findings rendered in the Caparo Power Ltd.'s case. The following are the decisions rendered by the other High Courts:

a) In Hindustan Zinc Limited & several others vs. The State of Rajasthan & Ors, the Rajasthan High Court in S.B.Civil Writ Petition No.5506/2018 dated 18.05.2018 has held as follows:

“The present writ petitions are preferred against the action of the respondents in not issuing 'C' form for various quarters of the year 2017-18 and quarters thereafter with a further prayer to direct the respondents to issue 'C' form to the petitioner - companies.

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Now the Department of Revenue, Ministry of Finance, Sales Tax Division, Government of India has issued the clarification vide Office Memorandum dated 07.11.2017 on the definition of goods in sub-section (3)(b) of Section 8 of the CST Act. As per the said clarification "Department of Legal Affairs, Ministry of Law has confirmed that the term "goods" has been specifically defined under the Central Sales Tax Act, 1956 and prima facie the term "Goods" referred to in section 8(3)(b) of the Central Sales Tax Act, 1956 will have same meaning as defined and amended under Section 2(d) of the Central Sales Tax Act, 1956 vide Tax Laws Amendment Act, 2017. However, it does not affect the provisions of section 8(3)(b) of CST Act relating to telecommunication network or mining or generation or distribution of electricity or any other form of power." Hence, as per the said clarification on the definition of "goods", the term "goods" as defined under the CST Act and prima facie the term "goods" referred to in section 8(3)(b) of the CST Act will have the same meaning as defined and amended under Section 2(d)of the CST Act vide Taxation Laws (Amendment) Act, 2017. However, a specific exclusion was carved out stating that the said amendment does not affect the provisions of Section 8(3)(b) of the CST Act relating to (a) telecommunication, (b) mining, (c) generation and distribution of electricity or any other form of power.

The argument so raised by the learned counsel for the respondents cannot be sustained in view of the provisions of Section 9(2) of the GST Act as referred above. Thus, any clarification in the existence of a clear Act will not supercede the provisions of the same.

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In the present case too, the Parliament has retained high speed diesel along with petroleum crude, motor spirit, natural gas, aviation turbine fuel and alcoholic liquor for human consumption crude which have been specifically mentioned in Section 9 of the GST Act while defining the 'goods'. Besides, the registration under Section 7 (2) of the Act is still valid and has not been cancelled and can be cancelled only within the parameters of Section 4 of the CST Act. Hence, this Court finds that it is obligatory duty of the respondents to issue 'C' form to the petitioner - company and any failure on the part of the respondents to do so is without any authority of law. Thus, this Court finds nothing to distinguish the case of the petitioners herein from that of the petitioner in the case of Carpo Power Limited (supra).

Accordingly, the present writ petitions are allowed in the same terms as Corpo Power Limited (supra). It is held that the respondents are liable to issue `C' Forms in respect of the High Speed Diesel procured for mining purposes through interstate trade. In the event of the petitioners having had to pay any amount on account of the respondents wrongful refusal to issue `C' Forms the petitioners shall be entitled to refund and/or adjustment of the same from the concerned authorities who collected the excess tax. The concerned authorities shall process such a claim within twelve weeks of the same being made by the petitioners in writing and the petitioners furnishing the requisite documents/form."

b) In Shree Raipur Cement Plant (A unit of Shree Cement Limited) Vs. State of Chhattisgarh, Finance department (Tax Division), the Chhatisgarh High Court has passed an order in Writ Petition (T) No.83 of 2018 dated 18.05.2018. The relevant portion of the said order reads as follows:

"1. The short question involved in this writ petition is, whether the petitioner is entitled to be issued C-Form under the Central Sales Tax Act, 1956 read with the Central Sales Tax (Registration and Turnover) Rules, 1957 in respect of high speed diesel purchased by it in the course of inter-State trade and used by it in the course of manufacturing of cement, after the promulgation of the Central Goods and Services Tax Act, 2017 with effect from 1-7-2017.

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32. A Division Bench of the Punjab and Haryana High Court in the matter of Carpo Power Limited v. State of Haryana and others 2 while dealing with non-issuance of C-Form with respect to natural gas to a dealer registered under the provisions of the CST Act, 1956, posed the following question for consideration and answered in affirmative. The question framed by Their Lordships states as under: -

> "4. The issue involved in the present petition is whether after the amendment of the CST Act, the petitioner is entitled to be issued 'C' Forms in respect of the natural gas purchased by it in the course of inter- state sales and used by it for the generation of electricity. ..."
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> .....
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> .....

36. The learned State counsel contended that after introduction and roll-out of the CGST Act, 2017 with effect from 1-7-2017, the petitioner has migrated to the GST regime from the CST regime by virtue of the provisions contained in Section 139 of the CGST Act, 2017 and registered as a dealer under the provisions of the CGST Act, 2017, therefore, the petitioner is not entitled for issuance of C- Form.

The said submission deserves to be rejected for reasons, firstly, that the CGST Act, 2017 has not by its repealing provision repealed the CST Act, 1956 which is vivid from the focused perusal of Section 174 of the CGST Act, 2017 and the provisions of the CST Act, 1956 are still applicable for its inter-State trade even after the roll-out of the GST Act confining to "goods" defined in Section 2(d) of the CST Act, 1956. Secondly, Section 9(2) of the CGST Act, 2017 specifically bars six items including high speed diesel and to levy GST on high speed diesel, recommendation of the GST Council would be necessary to be notified by the Central Government, neither the GST Council has recommended levy of GST on high speed diesel nor it has been notified by the Central Government particularly when prior to introduction of GST with effect from 1-7-2017, the competent legislature has already W.P.(T)No.83/2018 amended the definition of "goods" under Section 2(d) of the CST Act, 1956 and purposefully amended the definition of "goods" mentioning the same items which are barred under Section 9(2) of the CGST Act, 2017 whereby high speed diesel is included.

37. Next submission of the learned State counsel is that after introduction and promulgation of GST, the registration certificate of the petitioner issued under the provisions of the CST Act, 1956 and the rules made thereunder would automatically stand cancelled after his migration to the GST regime, has no legs to stand. The registration certificate issued under the CST Act, 1956 can be cancelled only after the initiation of proceeding as prescribed under Section 7(4)(b) of the CST Act, 1956 read with Rule 9 of the Rules of 1957 and the proceeding of cancellation has neither been initiated nor the petitioner's certificate of registration has been cancelled till this date in accordance with the provisions contained in the CST Act, 1956 and the rules made thereunder. However, it would be clear that the registration certificate of the petitioner issued under the CST Act, 1956 will be limited to the goods as defined in the amended definition of Section 2(d) of the CST Act, 1956 after the promulgation of the CGST Act, 2017 and as such, after the promulgation of the CGST Act, 2017 with effect from 1-7- 2017, inter-State purchase of high speed diesel would still be governed by the provisions of the CST Act, 1956 and would not be governed by the provisions of the CGST Act, 2017 and the certificate of registration issued to the petitioner under the CST Act, 1956 would still be valid to the extent of "goods" as defined under the amended definition of Section 2(d) of the CST Act, 1956 including high speed diesel.

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39. On the basis of aforesaid analysis, it is held that the petitioner is a registered dealer under the provisions of the CST Act, 1956 read with the Rules of 1957 and his registration certificate under the CST Act, 1956 read with the Rules of 1957 continues to be valid for the purpose of inter-State sale and purchase of high speed diesel despite the petitioner having been migrated to the GST regime with effect from 1-7-2017, as the definition of goods as defined in Section 2(d) of the CST Act, 1956 has been

amended prior to coming into force of the CGST Act, 2017 from 1-7-2017 which includes high speed diesel. Further, under Section 9(2) of the CGST Act, 2017, the GST Council has not made any recommendation for bringing high speed diesel within the ambit of the CGST Act, 2017 and therefore the Central Government has not notified high speed diesel to be within the ambit and sweep of the CGST Act, 2017. Thus, the petitioner's registration certificate under the CST Act, 1956 is still valid for the goods defined in Section 2(d) of the CST Act, 1956, including high speed diesel, and the petitioner is entitled

for issuance of C-Form for inter-State purchase / sale of high speed diesel against the said C-Form. Accordingly, the respondents shall be liable and are directed to issue C-Form to the petitioner in respect of high speed diesel to be purchased by the petitioner and used in the course of manufacture of cement and for that, it is further directed to rectify and remove the error on their official website and entertain the petitioner's application submitted on-line on the official website seeking issuance of 'C' Form to the petitioner for said goods."

39. The above decisions of various High Courts, more particularly, the order passed by Punjab and Haryana High Court made in Caparo Power Ltd's case, confirmed by the Hon'ble Supreme Court, would show that the respondents herein are not entitled to take a different stand, especially, when the facts and circumstances in all these cases before this court as well as before the other High Courts, as extracted supra, are one and the same. In other words, the issue involved in these cases as well as the cases before the other High Courts is one and the same, out of which, one decision was confirmed by the Apex Court as well. Therefore, I find that the impugned communications, apart from being without jurisdiction, are not sustainable also on the reasons and findings rendered by the Punjab and Haryana High Court on the same issue, confirmed by the Apex Court.

40. In fact, though this Court has raised specific query to the learned Additional Advocate General as to how the above decisions rendered by the various High Courts are not applicable to the present facts and circumstances, especially when the issue is one and the same, she is not in a position to convince this Court in any manner and make any distinction on the facts and circumstances of the present case before this Court and the cases dealt with by other Courts.

41. The learned Additional Advocate General contended that these writ petitions are not maintainable as against the internal communication. I have already found that the letter dated 31.05.2018 cannot be brushed aside as a simple internal communication, as the finding/conclusion made therein by the Commissioner of Commercial Taxes directly affects the rights of the petitioners conferred under Section 8(3)(b) of CST Act. Therefore, the petitioners are entitled to question the said communication dated 31.05.2018. Even otherwise, it is to be seen that such communication was issued by the Commissioner of Commercial Taxes without hearing the petitioners. Therefore, the unilateral decision arrived by the Commissioner of Commercial Taxes undoubtedly violates the principles of natural justice. Likewise, the other two communications are also in violation of the principles of natural justice and therefore, the petitioners are entitled to challenge those communications as well. No doubt, under normal circumstances, this Court would remit the matter back to the respondents for reconsidering the issue after hearing the petitioners. I do not think that such remand is required in these cases under the facts and circumstances as discussed supra, more particularly, when the fact remains that Section 8(3)(b) has not been amended and based on which, the petitioners are entitled to avail the benefit under the said provision, while they purchase the petroleum products by way of interstate sale against 'C' declaration forms.

42. The learned Additional Advocate General further contended that these respondents are entitled to initiate proceedings for cancelling the 'C' declaration form and therefore, the present attempt of the petitioners in filing these writ petitions is pre-mature. This again, is not a convincing argument. Going by the impugned communications, it is seen that the respondents have not indicated anywhere that the registration forms issued to these petitioners are proposed to be cancelled. On the other hand, their clear case is that based on such registration, the petitioners are not entitled to download and issue 'C' Forms for the purchase of petroleum products through interstate trade. Thus, when the intention of the respondents are very clear in the impugned communications, the learned Additional Advocate General is not justified in contending as though the respondents are contemplating to cancel the registration through the impugned proceedings. Needless to say that as long as the petitioners are having valid Registration Certificate and as long as section 8 (3)(b) of the CST Act as such is holding the field, the respondents are not entitled to deny the benefit derived out of such provision of law to the petitioners, provided they fall under any of the following categories in using the goods so purchased, viz.,

a) in the manufacture of processing of goods for sale;
b) in the telecommunication network;
c) in mining;
d) in the generation or distribution of electricity or any other form of power.

43. Accordingly, all these Writ Petitions are allowed and the impugned proceedings are set aside. Consequently, the respondents are directed to permit these petitioners to download 'C ' forms, as has been done in the past for the purpose of purchasing petroleum products against the issuance of 'C' declaration forms. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vri/vsi

To

1. THE COMMISSIONER OF COMMERCIAL TAXES
CHEPAUK, CHENNAI-600 005.

2. THE ADDITIONAL COMMISSIONER (CT)
LARGE TAXPAYERS UNIT
5TH FLOOR, DUGAR TOWERS
NO.34, MARSHALLS ROAD, EGMORE,
CHENNAI-600 008.

3. THE SECRETARY TO GOVERNMENT
STATE OF TAMIL NADU,
COMMERCIAL TAXES DEPARTMENT,
FORT ST.GEORGE, CHENNAI - 9.

4. THE PRINCIPAL COMMISSIONER AND COMMISSIONER OF
COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK, CHENNAI-5.

5. THE ASSISTANT COMMISSIONER (ST),
KODAMBAKKAM ASSESSMENT CIRCLE,
COMMERCIAL TAXES BUILDING,
CHENNAI-6

6. THE JOINT COMMISSIONER(ST)
TERRITORIAL PAPJM BUILDING
GREAMS ROAD, CHENNAI-6

7. THE JOINT COMMISSIONER (ST)
COMPUTER SECTION, PAPJM BUILDING,
GREAMS ROAD, CHENNAI-6

8. THE ASSISTANT COMMISSIONER(ST)
T.NAGAR ASSESSMENT CIRCLE,
GREENWAYS ROAD, CHENNAI-28.

9. THE COMMERCIAL TAX OFFICER,
SALES TAX OFFICER, PALLADAM ASSESSMENT CIRCLE,
OFFICE OF COMMERCIAL TAX DEPARTMENT,
MULLAI NAGAR, POLLACHI ROAD,
PALLADAM-641 664.

10. THE JOINT COMMISSIONER (ST)
1ST FLOOR, COMMERCIAL TAX BUILDING,
DR.BALASUNDRAM ROAD, COIMBATORE-641 018

11. THE DEPUTY COMMISSIONER (ST),
1ST FLOOR, COMMERCIAL TAX BUILDINGS,
KUMARAN ROAD, TIRUPUR-641 601.

12. THE DEPUTY COMMISSIONER (CT)
TIRUPPUR

13. THE COMMERICAL TAX OFFICER
THIRUMUDIVAKKAM ASSESSMENT CIRCLE
NO. 2, SRIPURAM 2ND STREET
THIRUMUDIVAKKAM CHENNAI - 44

14. THE ASSISTANT COMMISSIONER(ST)
THIRUMUDIVAKKAM ASSESSMENT CIRCLE
NO.2, SRIPURAM 2ND STREET,
THIRUMUDIVAKKAM, CHENNAI 600 044

15. THE ASSISTANT COMMISSIONER(ST)
LOANSQUARE ASSESSMENT CIRCLE
CHENNAI-01

16. THE STATE TAX OFFICER
PALLADAM ASSESSMENT CIRCLE POLLACHI ROAD
PALLADAM - 641664

17. THE JOINT COMMISSIONER(ST)
TERRITORIAL COIMBATORE

18. THE COMMERCIAL TAX OFFICER
THE STATE TAX OFFICER
CENTRAL - I ASSESSMENT CIRCLE
TIRUPUR

19. ASSISTANT COMMISSIONER(CT)
GANAPATHI CIRCLE
COIMBATORE -641 018.

20. THE STATE TAX OFFICER
GANAPATHI CIRCLE
COIMBATORE-641 018.

21. COMMERCIAL TAX OFFICER
BALASUNDHARAM ROAD
COIMBATORE.

22. THE ASSISTANT COMMISSIONER(ST)
POLLACHI (RUAL) POLLACHI

23. THE ASSISTANT COMMISSIONER (ST)
ARUPUKOTTAI CIRCLE ARUPUKOTTAI

24. THE ASSISTANT COMMISSIONER(ST)
TIRUPPUR CENTRAL II ASSESSMENT CIRCLE
TIRUPPUR

25. THE ASSISTANT COMMISSIONER(ST)
AVARAMPALAYAM ASSESSMENT CIRCLE
COIMBATORE-641 018.

26. THE ASSISTANT COMMISSIONER(ST)
PALANI - 1 PALANI

27. THE ASSISTANT COMMISSIONER(ST)
TRICHY ROAD CIRCLE COIMBATORE

28. ASSISTANT COMMISSIONER(ST)
POLLACHI EAST ASSESSMENT CIRCLE VENKATASA
COLONY POLLACHI 642 001

29. THE ASSITANT COMMISSIONER (CT)
TIRUPUR CIRCLE II TIRUPPUR.

30. THE COMMERCIAL TAX OFFICER
DINDIGUL RURAL DINDIGUL.

31. THE ASSISTANT COMMISSIONER (CT) IV
SIVAKASI - 626 123

32. THE ASSISTANT COMMISSIONER (CT)
ERODE RURAL CIRCLE ERODE.

33. THE ASSISTANT COMMISSIONER (CT)
TIRUCHENGODU RURAL (C) TIRUCHENGODU

34. THE ASSISTANT COMMISSIONER
RAMNAGAR CIRCLE COIMBATORE.

35. THE ASSISTANT COMMISSIONER (ST)
GANAPATHY CIRCLE COIMBATORE

36. THE ASSISTANT COMMISSIONER(CT)
THUDIYALUR CIRCLE, COIMBATORE

37. THE ASSISTANT COMMISSIONER (CT)
PALANI

37A. THE STATE TAX OFFICER,
DINDIGUL (RURAL), DINDIGUL.

38. THE ASSISTANT COMMISSIONER(ST),
KONGUNAGAR CIRCLE, TIRUPUR.

39. THE ASSISTANT COMMISSIONER (CT/II)
RAJAPALAYAM.

40. THE ASSISTANT COMMISSIONER(ST)
VIRUDHUNAGAR CIRCLE III
VIRUDHUNAGAR

41. THE STATE TAX OFFICER (MAIN)
SRIVILLIPUTTUR.

42. THE ASSISTANT COMMISSIONER (ST)
METTUPALAYAM ROAD CIRCLE
COIMBATORE 18

43. THE ASSISTANT COMMISSIONER (CT)
BAZAAR CIRCLE, TIRUPUR BAZAAR,
TIRUPUR.

44. THE ASSISTANT COMMISSIONER (CT)
FIRST FLOOR COMMERCIAL TAX BUILDINGS
NO.161 BROUGH ROAD ERODE- 638001

45. THE ASSISTANT COMMISSIONER (CT)
AVINASHI ROAD CIRCLE COIMBATORE

46. THE ASSISTANT COMMISSIONER (ST)
THIRUPARANKUNDRAM CIRCLE MADURAI

47. THE ASSISTANT COMMISSIONER(CT)
TIRUPUR RURAL CIRCLE,
KUMAR ROAD, TIRUPUR.

+1cc to Mr.R.Kumar, Advocate, S.R.No.73419
+1cc to Mr.B.Raveendran, Advocate, S.R.No.73682
+16cc to Mr.P.Rajkumar, Advocate, S.R.No.73293
+1cc to Special Government Pleader(T), S.R.No.73637

... W.P.Nos.19458 to 19460, 19584, 20845, 22034, 23491, 23497, 23830, 23944, 24024, 24051, 24554, 24707, 24708, 24996, 24997, 25184, 25290, 25291, 25316, 25317, 25618, 25622, 25627, 25634, 25695, 25698, 25700, 25709, 25724, 25859, 25867, 26131, 26135, 26219, 26220, 26226, 26232, 26241, 26242, 26245, 26251, 26253, 26254, 26262, 26270, 26287, 26420, 26476, 26481, 26489, 26727, 26752, 26738, 26764, 26805, 26879, 27048, 27037, 27054, 27061, 27616, 27625, 27708 27568, 28002, 28015, 28024, 28030 and 28033 of 2018.

JP(CO)
CS/18/12/2018
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