IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28057, 28078 & 28087 of 2018
in
W.M.P.Nos.32680, 32683, 32691, 32711, 32715, 32722, 32730, 32735 & 32738 of 2018

Kumaragiri Spinners Ltd.,
HTSC No.244
S.F.No.391/8B, 392/1B, 397/1A
4/1K.R.P.A.D. Road
Pallipalayam, Erode,
Rep. by its Director S.Nagarajan ..Petitioner
(in WP.No.28057 of 2018)

M/s.Saravana Spinning Mills P Ltd.,
SF No.900 903, Karur Road,
Ranganathapuram, Kasipalayam Post,
Vedasandhur - 624 711
Represented by its Authorized Signatory
Mr.S.Mahendran. ... Petitioner
(in WP.No.28078 of 2018)

Arunachalagounder Textile Mills Ltd.,
HTSC No.168
No.5, Bye Pass Road,
Pallipalayam Erode - 638 006
Repd. its Executive Director
N.Ramesh. ..Petitioner
(in WP.No.28087 of 2018)

vs.

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 & Commissioner of
Commercial Taxes
Ezhilagam, Chepauk,
Chennai-600 005. .... Respondents 1 & 2
(in all WPs)

3. The Assistant Commissioner (CT)
Tiruchengode Rural.

.. 3rd Respondent
(in WP.Nos.28057 & 28087 of 2018)

4. The Commercial Tax Officer
Dindigul (Rural)
Dindigul.

.. 3rd Respondent
(in WP.No.28078 of 2018)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in the 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.

For Petitioner : Mr.S.P.Parthasarathy
(in all WPs)
For Respondent : Mr.Master Ganesh
Government Advocate (Tax)
(in all WPs)

C O M M O N O R D E R

Mr.Master Ganesh, learned Government Advocate (Tax) takes notice for the respondents. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioners are aggrieved against the proceedings of the second respondent dated 31.05.2018 and consequently, seeking a direction to the respondents 2 & 3 to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioners for their purchases of High Speed Diesel Oil effected from the supplier in other State.

3. Challenging the very same impugned proceedings, several other writ petitions were filed before this Court and the same was disposed of by a common order dated 26.10.2018 in W.P.Nos.19458 to 19460 of 2018 etc. batch, by setting aside the above said proceedings.

4. Accordingly, these writ petitions are also allowed and the impugned proceedings are set aside. Consequently, the respondents are directed to permit these petitioners to

download 'C' form, as has been done in the past for the purpose of purchasing petroleum products against the issuance of 'C' declaration forms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1.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 (CT)
Tiruchengode Rural.
4. The Commercial Tax Officer
Dindigul (Rural)
Dindigul.

+3cc to Mr.R.S.Pandiyaraj, Advocate SR.NO.73759 to 73761
+1cc to Spl. Government Pleader (Taxes) SR.NO.74506

CA(CO)
sm:23.11.2018

W.P.Nos.28057, 28078 & 28087 of 2018