

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28977 & 28984 of 2018

in

W.M.P.Nos.33871, 33873, 33876, 33878, 33880 & 33881 of 2018

B.K.S.Textiles (P) Ltd.,
HTSC No.253, 2-316E Kungumapalayam Pirivu
Pallada - Tirupur Main Road,
Naranaouram, Palladam-641 664
rep. by its Authorized Signatory
G.Vishnu Vardhan

...Petitioner
(in WP.No.28977 of 2018)

Sri Nachammai Cotton Mills Limited
No.181, Vasantham 4th Cross Street,
new Fairlands, Salem
Repd. by its Authorized Signatory Manager
S.Arun.

... Petitioner
(in WP.No.28984 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, Chempauk
Chennai-600 005.

... respondents 1 & 2
(in both WPs)

3.The State Tax Officer
No.10, Pollachi Main Road,
Palladam.

.... 3rd Respondent
(in WP No.28977 of 2018)

4. The Assistant Commissioner (ST)

Arisipalayam Circle
Salem.

... 3rd respondent
(in WP No.28984 of 2018)

Common Prayer :

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 both Wps)

For Respondents : Mr.V.Haribabu
Additional Government Pleader
(in both WPs)

C O M M O N O R D E R

Mr.V.Haribabu, learned Additional Government Pleader 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-IX)

//True copy//

Sub Assistant Registrar

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To

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, Chempauk
Chennai-600 005.
3. The State Tax Officer
No.10, Pollachi Main Road,
Palladam.
4. The Assistant Commissioner (ST)
Arisipalayam Circle
Salem.

+2cc to Mr.R.S.Pandiyaraj, Advocate SR.No.76931, 76932

+1cc to Special Government Pleader (Taxes) SR.No.76530

सत्यमेव जयते W.P.Nos 28977 & 28984 of 2018

SVI (CO)

GMV (26/11/2018)

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