

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28678, 28680 & 28688 of 2018
in

W.M.P.Nos.33479, 33480, 33481, 33492, 33493, 33495, 33501, 33503
& 33505 of 2018

M/s.Pallava Spinning Mills P Ltd.,
V.Pattukottai Village, Minukkampatti
Kasipalayam Post, Vendasandhur - 624 711
Represented by its Authorized Signatory
Mr.R.Bommanasamy ..Petitioner
(in WP.No.28678 of 2018)

M/s.Chola Textiles P Ltd.,
Minukkampatty
Kasipalayam Post, Vendasandhur-624 711
Represented by its Authorized Signatory
Mr.R.Bommanasamy ... Petitioner
(in WP.No.28680 of 2018)

M/s.Gugan Knitwears Pvt. Ltd.,
No.360/6, Kovai Main Road,
Perundurai - 638 052.
Represented by its Authorized Signatory
M.Harirajeswar ..Petitioner
(in WP.No.28688 of 2018)

सत्यमेव जयते
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 Commercial Tax Officer
Bazaar Circle, Tirupur.

.... 3rd Respondent
(in WP Nos.28678 & 28680 of 2018)

4. The Assistant Commissioner (CT)
Perundurai.

.... 3rd Respondent
(in WP No.28688 of 2018)

Common Prayer in Writ Petition: 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 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 Respondents : Mr.M.Hariharan
Additional Government Pleader
(in all WPs)

C O M M O N O R D E R

Mr.M.Hariharan, 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

//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 Commercial Tax Officer
Bazaar Circle, Tirupur.
4. The Assistant Commissioner (CT)
Perundurai.

+3cc to Mr.R.S.Pandiyaraj, Advocate, S.R.No. 75558, 75562, 75561
+1cc to the Special Government Pleader(Taxes), S.R.No. 76192

W.P.Nos.28678, 28680 & 28688 of 2018

GMI (CO)
GN(03/01/2019)

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