

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.29051,29057 and 29068 of 2018
and

W.M.P.Nos.33972,33973,33975,33986, 33987, 33988,33992, 33993 &
33994 of 2018

M/s.Pandiyan Textiles Mills Pvt Ltd,
Kasipalayam Post, Vendasandhur - 624 711.
Represented by its Authorized Signatory,
Mr.R.Bommanasamy ... Petitioner
(in W.P.No.29051 of 2018)

M/s.Shri Hari Process,
S.F.No.755,759/1,2,3,4 Panickampalayam,
Perundurai Taluk, Perundurai - 638 052.
Represented by its Authorized signatory
M.Harirajeswar ... Petitioner
(in W.P.No.29057 of 2018)

M/s.Lakshmivel Mills Pvt Ltd,
S.F.No.360/15, PSG Mills Premises,
Kovai Main Road,
Perundurai Taluk, Perundurai - 638 052.
Represented by its Authorized signatory
M.Harirajeswar ... Petitioner
(in W.P.No.29068 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 Commercial Tax Officer,
Bazaar Circle, Tirupur. ... 3rd Respondent
(in W.P.No.29051 of 2018)
- 4.The Assistant Commissioner (CT),
Perundurai. ... 3rd Respondent
(in W.P.Nos.29057 & 29068 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 impugned Letters No.CC4/678/2012 dated 31.5.2018 and quash the same and direct the 2nd and 3rd respondents herein to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioners herein for their purchases of High Speed Diesel Oil effected from the supplier in other State.

For Petitioners : Mr.S.P.Parthasarthy
(in all Wps)

For Respondents : Mr.M.Hariharan,
Additional Government Pleader (Tax)
(in all WPs)(R1 to R3 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(CS II)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes Department,
Fort St. George, Chennai - 600 001.

2.The Principal Commissioner & Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

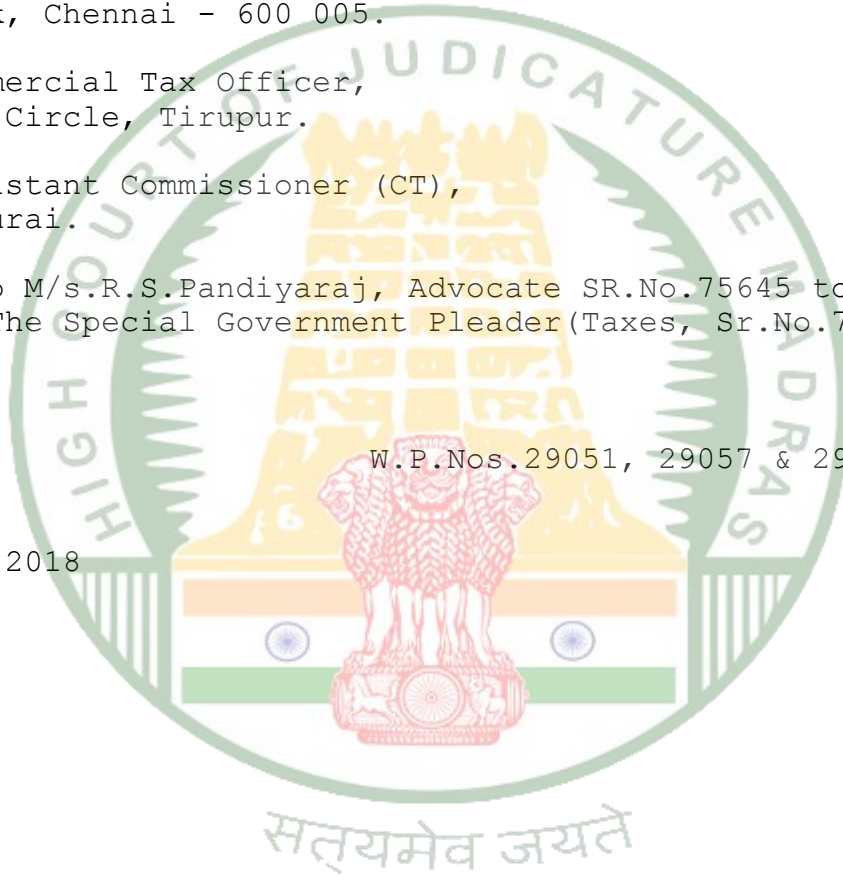
3.The Commercial Tax Officer,
Bazaar Circle, Tirupur.

4.The Assistant Commissioner (CT),
Perundurai.

+3 cc's to M/s.R.S.Pandiyaraj, Advocate SR.No.75645 to 75647
+1 cc to The Special Government Pleader(Taxes, Sr.No.76534

W.P.Nos.29051, 29057 & 29068 of 2018

BR(CO)
CSL/29.11.2018



WEB COPY