

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 22.11.2018

CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.30736 & 30742 of 2018
in
W.M.P.Nos.35871, 35873, 35874, 35884, 35885 & 35886 of 2018

Natural Remedies (P) Ltd.,
No.59-A, RD Paul Street,
Near Krishna Mahal Kalyana Mandapam
Salem-636 009
rep. by its Authorized Signatory
Mr.Srikanth.

..Petitioner
(in WP.No.30736 of 2018)

LS Mills Limited
D.No.351, Madurai Road,
Theni
Rep. by its Deputy General Manager
(Marketing) R.Narayanasamy

... Petitioner
(in WP.No.30742 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 both WPs)

3.The Assistant Commissioner (Circle)
Arisiplayam (C) Assessment Circle
Salem.

.... 3rd Respondent
(in WP No.30736 of 2018)

4.The Assistant Commissioner (CT)
Theni II.

... 3rd respondent
(in WP No.30742 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 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.R.S.Pandiaraj
(in both Wps)

For Respondents : Mr.M.Hariharan
Additional Government Pleader
(in both 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/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

mk

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, Chepauk,
Chennai-600 005.

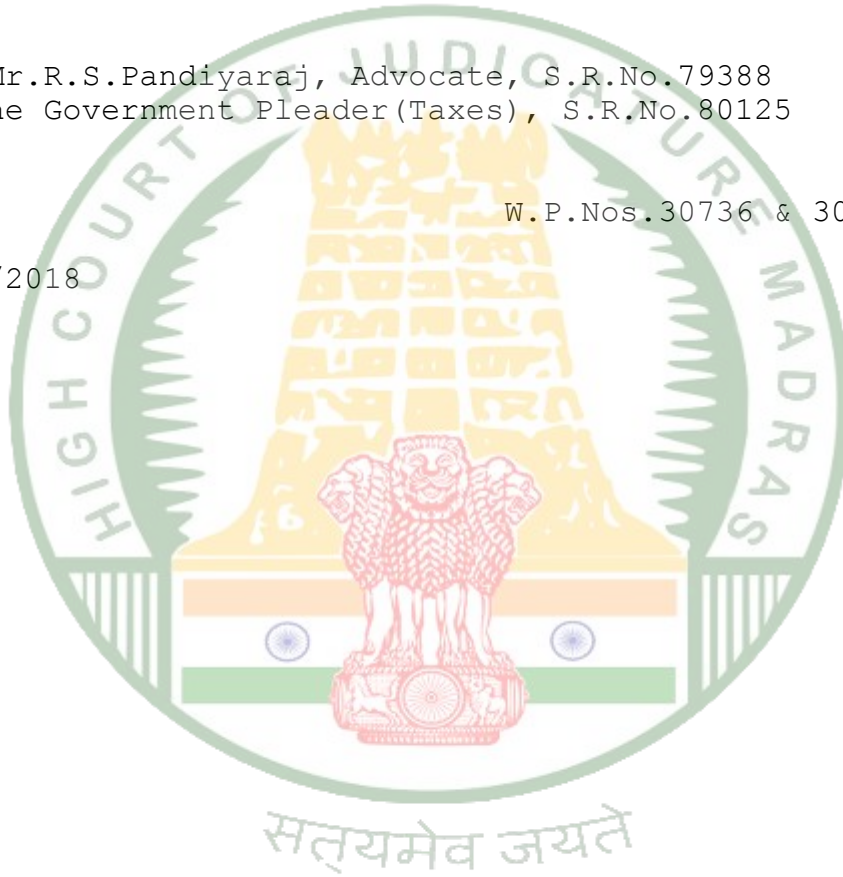
3.The Assistant Commissioner (Circle)
Arisiplayam (C) Assessment Circle
Salem.

4.The Assistant Commissioner (CT)
Theni II.

+2ccs to Mr.R.S.Pandiyaraj, Advocate, S.R.No.79388
+1cc to the Government Pleader(Taxes), S.R.No.80125

W.P.Nos.30736 & 30742 of 2018

rrs 30/11/2018



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