

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32874 of 2018

M/s.Shardlow India Limited
Rep. by its Managing Director
Sri.S.R.Srinivasan
Huzur Gardens, Sembium
Chennai-600 011.

..Petitioner

vs.

1.The Commissioner of Commercial Taxes
Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (CT)
Sembium Assessment Circle
15-16, Malligai Avenue Extn., 100 Road
Kolathur, Chennai-600 099.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the second respondent herein to permit the petitioner to download the C declaration forms for the purpose of purchase of high speed diesel, light diesel oil and natural gas from outside the State of Tamil Nadu in the light of the law laid down by this Hon'ble Court in the case of Ramco Cements and a batch of cases followed in WP.No.17178 of 17180 of 2018.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for mandamus directing the respondents to issue "C" declaration forms for the purpose of purchase of high speed diesel, light diesel oil and natural gas from outside the State of Tamil Nadu.

3. Considering the very same issue, 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 proceedings therein.

4. Accordingly, this writ petition is also allowed in terms of the order passed by this Court in W.P.Nos.19458 to 19460 of 2018 etc. batch. Consequently, the respondents are directed to permit this petitioner 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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1.The Commissioner of Commercial Taxes
Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (CT)
Sembium Assessment Circle
15-16, Malligai Avenue Extn., 100 Road
Kolathur, Chennai-600 099.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.86020

+1cc to the Special Government Pleader, S.R.No.86389

PPA (CO)
SSM(07/01/2019)

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