

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.33997, 34005, 34012, 34018 & 34023 of 2018
and W.M.P.Nos.39475, 39476, 39447, 39496, 39497, 39500, 39507,
39510, 39511, 39485, 39487, 39490, 39515, 39518 & 39522 of
2018

GVG Paper Mills Private Limited,
Nallur, Pushpathur,
Palani Taluk, Dindigul.
Rep. by Joint Managing Director
M.Anish

... Petitioner in W.P.No.33997 of 2018

Sri Harikrishna Papers (P) Limited,
S.F.No.417, Nallur,
Pushpathur Village,
Palani Taluk, Palani.
Rep. by Joint Managing Director
V.Vivek

... Petitioner in W.P.No.34005 of 2018

SVA Syntex Private Limited,
S.F.No.5/134, 608/2a-609/1A,
Thalaiyuthu Village,
Palani Taluk, Dindigul.
Rep. by Managing Director
M.Amarnath

... Petitioner in W.P.No.34012 of 2018

GVG Industries Private Limited,
Semmadaipatti,
Palakkanuthu Post, Dindigul.
Rep. by Managing Director
M.Veluswamy

... Petitioner in W.P.No.34018 of 2018

SVPB Spinners Private Limited,
Semmadaipatti,
Palakkanuthu Post,
Dindigul.
Rep. by Managing Director
M.Veluswamy

... Petitioner in W.P.No.34023 of 2018

vs.

1.The State of Tamil Nadu,
Rep. 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.Assistant Commissioner of
Commercial Taxes - II
Palani, Dindigul.

... 3rd Respondents in W.Ps. 33997, 34005,
34018 & 34023/2018

3. Commercial Tax Officer - II
Palani, Dindigul.

... 3rd Respondents in W.P.34012/2018

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 second
respondent in impugned letter No.CC4/678/2012 dated 31.05.2018
and quash the same and direct the second and third 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 Petitioners : Mr.S.P.Parthasarthy
in all W.Ps.

For Respondents 1 to 3 : Mrs.G.Dhana Madhri
Government Advocate (T)
in all W.Ps.

COMMON ORDER

Mrs.G.Dhana Madhri, 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 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 purchase 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 the 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.

vsi/gsi

Sd/-
Assistant Registrar(CS)

//True copy//

Sub Assistant Registrar

To

1.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.

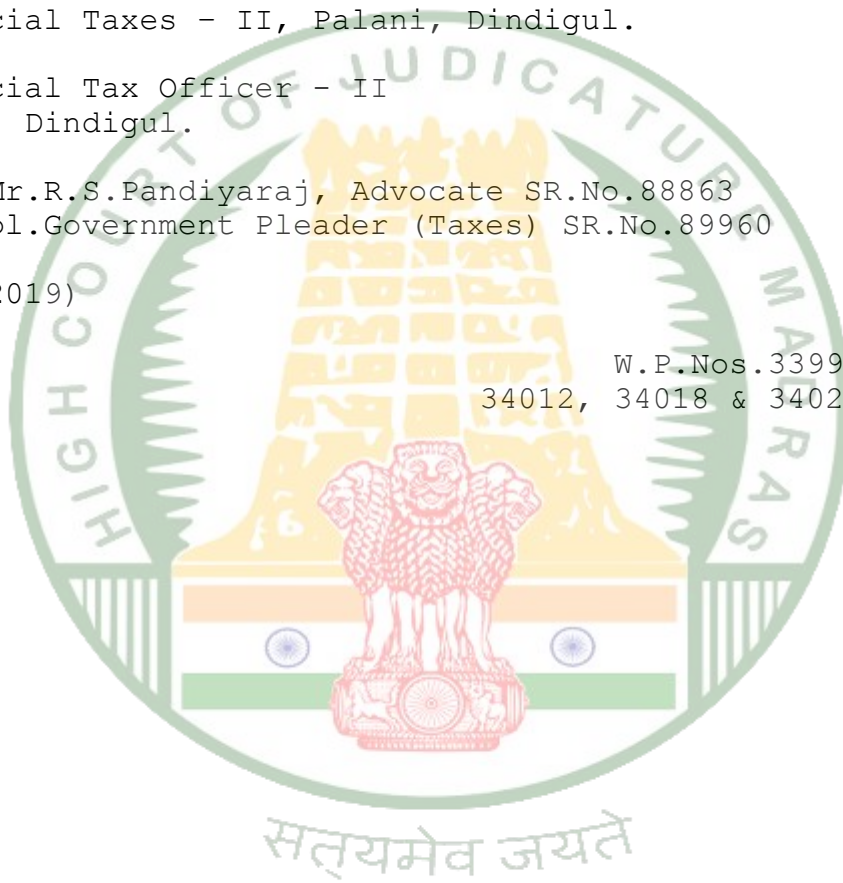
3.Assistant Commissioner of
Commercial Taxes - II, Palani, Dindigul.

4. Commercial Tax Officer - II
Palani, Dindigul.

+5ccs to Mr.R.S.Pandiyaraj, Advocate SR.No.88863
+1cc to Spl.Government Pleader (Taxes) SR.No.89960

KR(18/01/2019)

W.P.Nos.33997, 34005,
34012, 34018 & 34023 of 2018



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