



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 15.11.2018
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P. (MD) No.20010 of 2018
and
W.M.P. (MD) No.17790 to 17792 of 2018

M/s.Balavinayaga Blue Metals,
Rep. by its Partner
K.Thangaraj

... Petitioner

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.The Assistant Commissioner (ST),
Karur (West) Assessment Circle,
Karur.

4.The Joint Commissioner (ST),
Territorial,
Commercial Taxes Building,
Trichy.

5.The Deputy Commissioner (ST),
Territorial,
Commercial Taxes Building,
Trichy.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India 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 Circular dated 31.05.2018 issued therein and further direct the 2nd to 5th 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 use in mining.

**ORDER**

Challenging the circular issued by the second respondent in Letter No.CC4/678/2012 dated 31.05.2018, the present writ petition has been filed.

2. The learned Counsel on either side agreed that the issue on hand is squarely covered by the order of the Hon'ble Supreme Court in SLP(C)No.20572 of 2018, in State of Haryana & Others v. Capro Power Ltd., & Others. The said decision has been followed by a learned Judge of the Madras High Court in W.P.No.19458 of 2018 etc., batch, vide order dated 26.10.2018.

3. Respectfully following the aforesaid decision, the circular impugned in this writ petition is quashed and this writ petition is accordingly, allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar(CS-III)

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 Assistant Commissioner (ST),
Karur (West) Assessment Circle, Karur.
- 4.The Joint Commissioner (ST),
Territorial, Commercial Taxes Building, Trichy.
- 5.The Deputy Commissioner (ST),
Territorial, Commercial Taxes Building, Trichy.

+1CC to Mr.P.Rajkumar, Advocate, SR.No.95330
+1CC to the Special Government Pleader SR.No.95629

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