

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****Dated : 13.11.2018****CORAM :****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P(MD)No.20011 of 2018****and****W.M.P(MD) .Nos.17793 to 17795 of 2018**

WEB COPY

M/s.New Arungarai Amman Crushers.,
rep., by its Proprietor,
Mr.S.Ragunathan

..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, praying for issuance of 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 circular dated 31.05.2018 issued therein and further direct the respondents 2 to 5 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.P.Rajkumar

For Respondents

: Mr.K.Mu.Muthu

Additional Government Pleader

**ORDER**

This petition has been filed to quash the proceedings issued by the second respondent in letter No.CC4/678/2012 dated 31.05.2018 and further direct the respondents 2 to 5 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.

2.The learned counsel on either side agree that the issue on hand is no longer res-integra and it is covered by the decision of the Hon'ble Supreme Court in SLP.No.20572 of 2018 (*State of Haryana and Ors Vs. Caparo Power Ltd., & Ors*) dated 13.08.2018. The said decision has been followed by the learned Judge of the Madras High Court by common order dated 26.10.2018 in W.P.No.19458 of 2018 etc., batch.

3.Following the same, the order impugned in this petition is quashed and this Writ Petition is allowed. No costs.Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(ADI)

/True Copy/

Sub Assistant Registrar(CS-IV)

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.

WEB COPY

+1cc to Mr.P.Rajkumar, Advocate Sr.No.95027

RMK

KM/BK/SAR4/07.12.2018/3P/7C

W.P (MD) No.20011 of 2018
13.11.2018