BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 13.11.2018

CORAM :

THE HONOURABLE **MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD)Nos.17178, 17179 and 17180 of 2018
and
W.M.P(MD).Nos.15128 to 15130 of 2018

Ultra Tech Cement Limited,
rep., by its Vice President,
SSK VD Prasada Rao,
"Royal Building" 1st Floor,
No.23, Anna Salai, Little Mount,
Saidapet,
Chennai-600 015. ..Petitioner in all petitions

Vs.

1.The Assistant Commissioner (CT)
Woraiyur Assessment Circle,
Trichy.

2.The Principal Secretary/
Commissioner of State Taxes,
Chepauk,
Chennai-600 005.

3.The Union of India,
Ministry of Finance (Department of Revenue)
Through Joint Secretary (Revenue),
Nirman Bhawan, New Delhi.

4.M/s.Mangalore Refineries Limited,
Kullethoor (PO), Via Katipalla,
Mangalore-575 030. ... Respondents in all petitions

PRAYER in W.P(MD).No.17178 of 2018 : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records on the files of the second respondent herein in Lr.No.CC4/678/2012 dated 31.05.2018 quash the same as illegal, contrary to law and without jurisdiction.

PRAYER in W.P(MD).No.17179 of 2018 : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records on the files of the second respondent herein in Acts Cell-IV/31127/2017, dated

16.07.2018 quash the same as illegal and contrary to law.

PRAYER in W.P(MD).No.17180 of 2018 : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records on the file of the first respondent herein in Rc.910/2018/A1, dated 13.06.2018 quashing the same as illegal and contrary to the Scheme of Section 8(1) and 8(3) of the Central Sales Tax Act, 1956, read with Rule 12(6) and Rule 13 of the Central Sales Tax (Registration & Turnover) Rules, 1957 and Rule 10(1) of the Central Sales Tax (Tamil Nadu) Rules, 1957 in so far as declining to issue blank declarations in Form C for the purchase of High Speed Diesel in the course of inter-state trade and commerce from the fourth respondent herein.
In all petitions;

For Petitioner	:	Mr.N.Inbarajan
For R1	:	Mr.K.Mu.Muthu Additional Government Pleader
For R3	:	Mr.D.Saravanan

COMMON ORDER

These petitions have been filed to quash the circulars issued by the second respondent in Lr.No.CC4/678/2012 dated 31.05.2018 and Acts Cell-IV/31127/2017 dated 16.07.2018 and the circular issued by the first respondent in Rc.910/2018/A1, dated 13.06.2018.

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 orders impugned in these writ petitions are quashed and these Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

Sub Assistant Registrar(CS-IV)

To

1.The Assistant Commissioner (CT)
Woraiyur Assessment Circle,
Trichy.

2.The Principal Secretary/
Commissioner of State Taxes,
Chepauk,
Chennai-600 005.

3.The Joint Secretary (Revenue),
The Union of India,
Ministry of Finance (Department of Revenue)
Nirman Bhawan, New Delhi.

+3 CC To MR.N.INBARAJAN, Advocate SR. NO.94918 TO 94920
+1 CC To MR.D.SARAVANAN, Advocate SR. NO. 94942
+1 CC TO The Special Government Pleader SR.NO. 95220

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13.11.2018

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