

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.1492 of 2019

in

W.M.P.Nos.1660 & 1662 of 2019

Tvl.The Kadri Mills (Cbe) Limited,
represented by its Whole-time Director,
Trichy Road, Ondipudur,
Coimbatore - 641 016.

... Petitioner

vs.

1. The State of Tamil Nadu,
represented 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 Deputy Commissioner (ST)
Large tax Payers Unit,
C.T.Building, Balasundaram Road,
Coimbatore -18.
4. The Joint Commissioner (ST)
Territorial, Commercial Taxes Building,
Balasundaram Road, Coimbatore -18.

... Respondents

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 2nd respondent in the impugned letter No.CC4/678/2012 dated 31.05.2018 and quash the same and direct the 2nd to 4th respondents herein to issue "C" declaration forms under the Central Sales Tax Act, 1956 for the purchases of High Speed Diesel Oil effected from the supplier in other State.

For Petitioner : Mr.R.Senniappan
For Respondents : Mrs.G.Dhana Madhri
Government Advocate

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate 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 writ petition is against the proceedings of the second respondent dated 31.05.2018 and consequently, seeking a direction to the respondents 2nd to 4th to issue "C" declaration forms under the Central Sales Tax Act, 1956 for the purchases 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, the writ petition is allowed and the impugned proceedings is set aside. Consequently, the respondents are directed to permit the 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. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vsi/sni

vsi

To

1. The Secretary to Government,
Government of Tamilnadu,
Commercial Taxes Department,
Fort St.George,
Chennai - 600 001.

WEB COPY

2. The Principal Commissioner & Commissioner
of Commercial Taxes,
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+1cc to Mr.R.Senniappan, Advocate, S.R.No.4689

+1cc to the Special Government Pleader, S.R.No.5093

W.P.No.1492 of 2019

CS/24/01/2019



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