

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.1592 of 2019

and

WMP.No.1773 of 2019

M/s.Lakshmi Card Clothing Manufacturing Company Pvt. Ltd.,
Represented by its General Manager-Finance
Mr.K.M.Venkatachalam
No.152/1, Kuppusamy Naidu Puram
Semmipalayam Village,
Palladam, Tiruppur-641 662.

..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 State Tax Officer
Palladam Assessment Circle
Pollachi Road, Palladam - 641 664.
4. The Joint Commissioner (ST)
Territorial, Coimbatore.
5. The Joint Commissioner (ST)
Computer Cell,
PAPJM Building
Greams Road, Chennai-600 006.

.... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to issue "C" Forms under the Central Sales Tax Act, 1956 read with the Central Sales Tax (Registration and Turnover) Rules, 1957 to the petitioner for the purchases of High Speed Diesel from the suppliers in other States in view of the recent judgement dated 26.10.2018 passed by the Hon'ble Madras High

Court in the case of M/s.Ramco Cements Ltd., & Others in WP Nos.19458/2018 to 19460/2018 and the batch of cases.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader 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 petitioner seeks for mandamus directing the respondents to issue "C" forms under the Central Sales Tax Act, 1956 to the petitioner for the purchase of High Speed Diesel from the suppliers in the other States.

3. Considering the very same issue, 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 proceedings therein.

4. Accordingly, this writ petition is also allowed in terms of the order passed by this Court in W.P.Nos.19458 to 19460 of 2018 etc. batch. Consequently, the respondents are directed to permit this 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. Connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

//True copy//

Sub Assistant Registrar

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To

1. The State of Tamil Nadu
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Chennai-600 001.

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+1cc to Mr.P.Raj Kumar, Advocate SR.No.4944

W.P.No.1592 of 2019

GMV (24/01/2019)