

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.2538 of 2019

and

W.M.P.Nos.2818 & 2820 of 2019

Sambandam Spinning Mills Ltd Unit-III
S.F.No.58/1A3, Kavarkalpatty
Sendrayenpalayam Privu,
Seshanchavadi (PO), Salem.
Rep. by its Chairman and Managing Director
Sri.S.Devarajan ..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, Chempauk
Chennai-600 005.
3. The Assistant Commissioner
Commercial Tax Officer
Salem Rural Assessment Circle
Salem. 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 & 3rd 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 Petitioner : Mr.R.S.Pandiyaraj

For Respondents : Mr.V.Haribabu
Additional Government Pleader (Tax)

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader (Tax) 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 is aggrieved against the proceedings of the second respondent dated 31.05.2018 and consequently, seeking a direction to the respondents 2 & 3 to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioner for their 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, this writ petition is also allowed and the impugned proceeding is set aside. 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. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

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To

1.The Secretary to Government
The 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
Commercial Tax Officer
Salem Rural Assessment Circle
Salem.

+1cc to Mr.RS.Pandiyaraj, Advocate SR.No.7900

+1cc to Special Government Pleader (Taxes), High Court, Madras
SR.No.8448

W.P.No.2538 of 2019

BR(CO)
GMY(27/02/2019)



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