IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos. 5460 & 5471 of 2019 &
WMP.Nos.6211, 6213, 6216, 6224, 6227 & 6229 of 2019

Mepco Industries Limited
Unit : Karaikal Chlorates
No.222, Melakasakudy Village
Nedungadu
Karaikal-609 603
Represented by its Managing Director

...Petitioner in W.P.No.5460 of 2019

Vaighai Chemical Industries Limited
Unit: Vaighai Industries
32/1 Melakasakudy Village
Nedungadu
Karaikal-609 603
Puducherry
Represented by its Director

...Petitioner in W.P.No.5471 of 2019

Vs

1. The Commissioner (ST)
Government of Puducherry
Commercial Taxes Department
Puducherry

R1 in both W.Ps.

2. The Commercial Tax Officer
Office of the Commercial Taxes Department
Government of Puducherry
Perunthalaivar Kamarajar Administrative Complex
Karaikal- 609 602.

R2 in both Wps.

....

Prayer in W.P.No.5460 of 2019: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, or any other appropriate Writ, order or direction to call for the records connected with the impugned circular bearing No.3521/CTD/HQ/2017-2018/1263 dated 4.09.2017 issued by the 1st respondent and to quash the same in so far as the petitioner is concerned and further direct the respondent herein to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of natural gas effected from the supplier in other State, as issued prior to 01.07.2017.

Prayer in W.P.No.5471 of 2019: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, or any other appropriate Writ, order or direction to call for the records connected with the impugned circular bearing No.3521/CTD/HQ/2017-2018/1263 dated 4.09.2017 issued by the 1st respondent and the consequential letter No.859/CTD/KKL/2017-18/1068 dated 14.09.2017 of 2nd respondent and to quash the same in so far as the petitioner is concerned and further direct the respondents herein to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of natural gas effected from the supplier in other State, as issued prior to 01.07.2017.

For Petitioner	:	Mr. Ramanathan A. R.
For Respondents	:	Mr. J. Kumaran, AGP (Puducherry)

COMMON ORDER

These two Writ Petitions pray for issuance of writ of certiorarified mandamus for quashing of the circular bearing No.3521/CTD/HQ/2017-2018/1263 dated 04.09.2017 issued by the Commissioner (ST), Government of Puducherry, Commercial Taxes Department, Puducherry and direction to the respondent to issue "C" declaration forms provided under the provisions of Central Sales Tax Act, 1956, in respect of purchases of natural gas effected by suppliers in other States.

2. Mr. J. Kumaran, AGP (Puducherry), who takes notice for the respondents, at the outset points out that the petitioner in W.P.No.5471 of 2019 has, in fact, filed a detailed representation on 11.12.2018 before the Commissioner (ST).

3. The petitioner in the aforesaid representation sets out the entire dispute in regard to the issuance of "C" declaration forms in the case of purchases of natural gas from other States and has also referred to case law on this issue.

4. However, no representation has been filed by the petitioner in W.P.No.5460 of 2019.

5. Learned counsel for the respondents fairly states that the petitioner in W.P.No.5460 of 2019 may also be permitted to file a representation for consideration of the Commissioner.

6. It is seen that issuance of "C" declaration forms in the case of purchases of petroleum products from dealers situated in other States has been considered by this Court in the the case M/S Ramco Cements Ltd. V. The Commissioner of Commercial Taxes batch (W.P.Nos.19460 of 2018) and this Court by order dated 26.10.2018 has held the issue in favour of the writ petitioner.

7. In the light of the above discussion, the submissions made by both parties as recorded above and the consent expressed by them for disposal of the Writ Petitions at the time of admission, it would suffice to direct that the Commissioner, Commercial Taxes be directed to dispose of the representation dated 11.12.2018 filed by the petitioner in W.P.No.5471 of 2017 within a period of six (6) weeks from the date of receipt of a copy of the order after hearing the petitioner.

8. As far as the petitioner in W.P.No.5460 of 2019 is concerned, the petitioner is at liberty to file similar representation before the Commissioner of Commercial Taxes within a period of two (2) weeks from the date of receipt of a copy of this order. If so filed, the first respondent shall dispose of the same within a period of six (6) weeks from the date of receipt of representation after hearing the petitioner.

9. Accordingly, these Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mrn

To
1. The Commissioner (ST)
Government of Puducherry
Commercial Taxes Department
Puducherry

2. The Commercial Tax Officer
Office of the Commercial Taxes Department
Government of Puducherry
Perunthalaivar Kamarajar Administrative Complex
Karaikal- 609 602.

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AK(CO)

NR 01/04/2019