

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 03.04.2019

Coram

The Honourable DR.JUSTICE ANITA SUMANTH

W.P. Nos.6435 of 2019
& W.M.P.No.7245 of 2019

M/s.Chemplast Sanmar Ltd.
Rep.by Authorised Signatory
M.Chandrasekar

....Petitioner

/Vs/

1.The Commissioner of Commercial Taxes
100 Feet Road, Ellapillai Chavadi,
Puducherry 605 005

2.The Commercial Tax Officer
Perunthalaivar Kamarajar Complex,
Madagadi, Puducherry

....Respondents

P R A Y E R: WRIT PETITION under Article 226 of the Constitution in the nature of Certiorari Mandamus calling for the records of the 1st respondent in Circular No.3521/CTD/HQ/2017-18/1263 dated 04.09.2017 quash the same and direct the respondents to permit the petitioner to download 'C' Forms, as has been done in the past for the purpose of purchasing Natural Gas against the issuance of 'C' declaration forms.

For Petitioner : Mr.Radhika Chandra Sekhar

For Respondents : Mr.J.Kumaran
Additional Government Pleader

सत्यमेव जयते
O R D E R

The petitioner does not pursue the prayer for the grant of a certiorari quashing Circular No.3521/CTD/HQ/2017-18/1263 dated 04.09.2017, but only seeks a mandamus directing the respondents to permit the petitioner to download C forms for the purchase of natural gas from dealers located in other states.

2. This issue, as fairly admitted by Mr.Kumaran, learned Additional Government Pleader, who has taken notice for the respondents, is settled in a batch of cases by this Court in the case of M/s The Ramco Cements Ltd. Vs. Commissioner of Commercial Taxes and Another [Reported in 2018 TIOL 2327 HC MAD CT].

3. In counter, filed by the respondents they confirm categorically that the aforesaid order has been accepted by the Commercial Taxes Department and a decision has been taken to issue C forms for purchase of natural gas from neighbouring States. That settles this issue. The only caveat raised by the Department is that the petitioner is to have a current registration with the Puducherry VAT Department. The petitioner in this case has no objection to renewing its registration under the PVAT Act. In such a circumstance, upon renewal of registration, the respondent Department will issue forthwith, the necessary C declaration forms.

4. This writ petition is allowed. Consequently, connected miscellaneous petition is closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1. The Commissioner of Commercial Taxes
100 Feet Road, Ellapillai Chavadi,
Puducherry 605 005

2. The Commercial Tax Officer
Perunthalaivar Kamarajar Complex,
Madagadi, Puducherry

+1 CC to Mr. K. Vaitheeswaran, Advocate sr 32322.

+1 CC to Govt. Pleader (Puducherry) sr 32525

सत्यमेव जयते

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RSV (CO)
SP (12/06/2019)

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