IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26167 of 2019

M/s.Thomson Industries
Represented by its Managing Partner
Mr.P.T.Davis ...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 Assistant Commissioner (ST)
Udumalpet (North) Assessment Circle
Udumalpet, Tirupur.

4. The Joint Commissioner (ST)
Computer Cell,
PAPJM Building
Greams Road, Chennai-600 006. ...Respondent

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 2nd to 4th 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 ofr High Speed Diesel from the suppliers in other States in view of the recent judgment dated 26.10.2018 passed by the Hon'ble Madras High Court in the case of M/s.Ramco Cements Ltd., & Others in W.P.Nos.19458 of 2018 to 19460 of 2018 and the batch of cases.

For Petitioner : Mr.P.Rajkumar
For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Tax)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent. 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 a mandamus directing the respondents 2 to 4 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 judgment dated 26.10.2018 passed by this Court in the case of M/s.Ramco Cements Ltd., & Others Vs. The Commissioner of Commercial Taxes, Chennai & another made in W.P.Nos.19458 of 2018 to 19460 of 2018 & batch of cases.

3. Based on the facts and circumstances of the present case, it is seen that the issue involved in this case is already covered by the decision rendered by this Court in the case of M/s.Ramco Cements Ltd., & Others Vs. The Commissioner of Commercial Taxes, Chennai & another, W.P.Nos.19458 of 2018 to 19460 of 2018 & batch of cases, in favour of the Assessees therein.

4. The learned Government Advocate is not disputing the above said facts. However, she contended that as against the above said order, though an appeal is filed, it is yet to be heard. She also admits that, as of now, there is no order either interim or otherwise preventing the Revenue from implementing the order passed in the M/s.Ramco Cements Ltd., case.

5. In such view of the matter, this Court is of the view that the petitioner herein is also entitled to the same benefit derived out of the above said order. Accordingly, this Writ Petition is allowed and the respondents 2 to 4 are directed to issue C-Forms to the petitioner for the purchases of High Speed Diesel from the suppliers in other States within a period of two weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The State of Tamil Nadu
   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 Assistant Commissioner (ST)
   Udumalpet (North) Assessment Circle
   Udumalpet, Tirupur.

4. The Joint Commissioner (ST)
   Computer Cell,
   PAPJM Building
   Greams Road, Chennai-600 006.

+1cc to Mr.P.Rajkumar Advocate, S.R.No.76692

RSV(CO)
CB(09/09/2019)

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