

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.27947, 27949, 27952 & 27953 of 2019

R.G.Spinning Mills Pvt. Limited
S.F.No.346, 348, Amman Kovil Bus Stop
Nathamedu Road - 637 303
Sanyasipati Post Sankari West - 637 303
rep. by its authorized signatory
A.Mathiazhagan ...Petitioner in
W.P.No.27947 of 2019

M/s.Best Cotton Mills Pvt. Ltd.,
No.89/2, Avinashi Road,
Tirupur - 641 603
rep. by its Senior Manager Accounts
M.Marimuthu ...Petitioner in
W.P.No.27949 of 2019

Lan Spintex Pvt. Ltd.,
No.89/2, Padmavathipuram
Avinashi Road, Tirupur
rep. by its Senior Manager Accounts
M.Marimuthu. ...Petitioner in
W.P.No.27952 of 2019

R.R.D.Spin Tex Pvt. Ltd.,
S.F.No.607, Suriyanallur Village
Kundadam Naal Road,
Vengipalayam Post,
Dharapuram Taluk, Tirupur
rep. by its Senior Manager Accounts
M.Marimuthu ...Petitioner in
W.P.No.27953 of 2019

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 and Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005. ... Respondents 1 & 2 in
all W.P.s
- 3.The Assistant Commissioner of State Taxes
Tiruchengode Rural
Tiruchengode. ...3rd Respondent in
W.P.No.27947/2019
- 4.The Assistant Commissioner of State Taxes
Commercial Tax Department
Tirupur North, Kumaran Road,
Tirupur. ...3rd Respondent in
W.P.No.27949/2019
- 5.The Assistant Commissioner of State Taxes
Commercial Tax Building
Tirupur North, Kumaran Road,
Tirupur. ...3rd Respondent
in W.P.Nos.27952 &
27953/2019

Writ Petitions 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 petitioners 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 the Hon'ble 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 in all W.P.s: Mr.R.S.Pandiyaraj
For Respondents in all W.P.s: Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

C O M M O N O R D E R

Mr.Mohammed Shaffiq, learned Special Government Pleader (Taxes) takes notice for the respondents. By consent of the parties, the main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioners seek for a mandamus directing 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 petitioners 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 cases, it is seen that the issue involved in these cases was 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 Assessee therein.

4. The learned Special Government Pleader appearing for the respondents is not disputing the above said facts. However, he contended that as against the above said order, though an appeal is filed, it is yet to be heard. He 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 petitioners herein are also entitled to the same benefit derived out of the above said order. Accordingly, these Writ Petitions are allowed and the respondents are directed to issue C-Forms to the petitioners 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 (CS II)

//True Copy//

Sub Assistant Registrar

mk

To

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 and Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005.
3. The Assistant Commissioner of State Taxes
Tiruchengode Rural
Tiruchengode.
4. The Assistant Commissioner of State Taxes
Commercial Tax Department
Tirupur North, Kumaran Road,
Tirupur.
5. The Assistant Commissioner of State Taxes
Commercial Tax Building
Tirupur North, Kumaran Road,
Tirupur.

+4ccs to Mr.R.S.Pandiyaraj , Advocate SR.No. 81335

W.P.Nos.27947, 27949,
27952 & 27953 of 2019

rp

A.SK(24/09/2019)

सत्यमेव जयते

WEB COPY