

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28654 of 2019

M/s.Royal Classic Mills (P) Ltd.,
31, Puliamara Thottam,
Mangalam Road, Tiruppur - 641 604.

...Petitioner

vs.

1.The Assistant Commissioner (ST)
Tiruppur South Circle, Tirupur.

2.The Commissioner of Commercial Taxes
Ezhilagam, Chennai.

...Respondents

Writ Petition 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 petitioner for the interstate purchase of petroleum product from the supplier in the other states by releasing the CST Registration Number 312122 in view of the recent judgment Shri Ganesha Textiles case and also in view of 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 : Ms.K.Dolly Dyana Gnanam
for Mr.S.Raveekumar

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader (Tax)

ORDER

Mr.Mohammed Shaffiq, learned Special 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 seeks 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 petitioner for the interstate purchase of petroleum product from the supplier in other states by releasing the CST Registration Number 312122 in view of 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 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 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 are directed to issue C-Forms to the petitioner for the interstate purchase of petroleum product 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.

mk

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (ST)
Tiruppur South Circle, Tiruppur.

2.The Commissioner of Commercial Taxes
Ezhilagam, Chennai.

+1cc to Mr.S.Ravee Kumar, Advocate, SR.No.84081

+1cc to Special Govt.Pleader (Taxes) Vide Sr.No.84151

W.P.No.28654 of 2019

Kak(12/11/2019)