

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.09.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.28741 of 2019

M/s.Balaa Blue Metal  
Represented by its Partner  
Mr.P.Muthukumar

...Petitioner/Accused

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.

3.The Assistant Commissioner (ST)  
Karur (West) (C) Assessment Circle.

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

...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 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 : Mr.P.Rajkumar

For Respondents : Mr.M.Hariharan

Additional Government Pleader (Tax)

O R D E R

Mr.M.Hariharan, learned Additional 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 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 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 Additional 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 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

//True Copy//

Sub Assistant Registrar

To

1.The Secretary to Government  
State of Tamil Nadu  
Commercial Taxes Department  
Fort St.George,  
Chennai-600 001.

2.The Principal Commissioner and Commissioner of  
Commercial Taxes  
Ezhilagam, Chepauk  
Chennai-600 005.

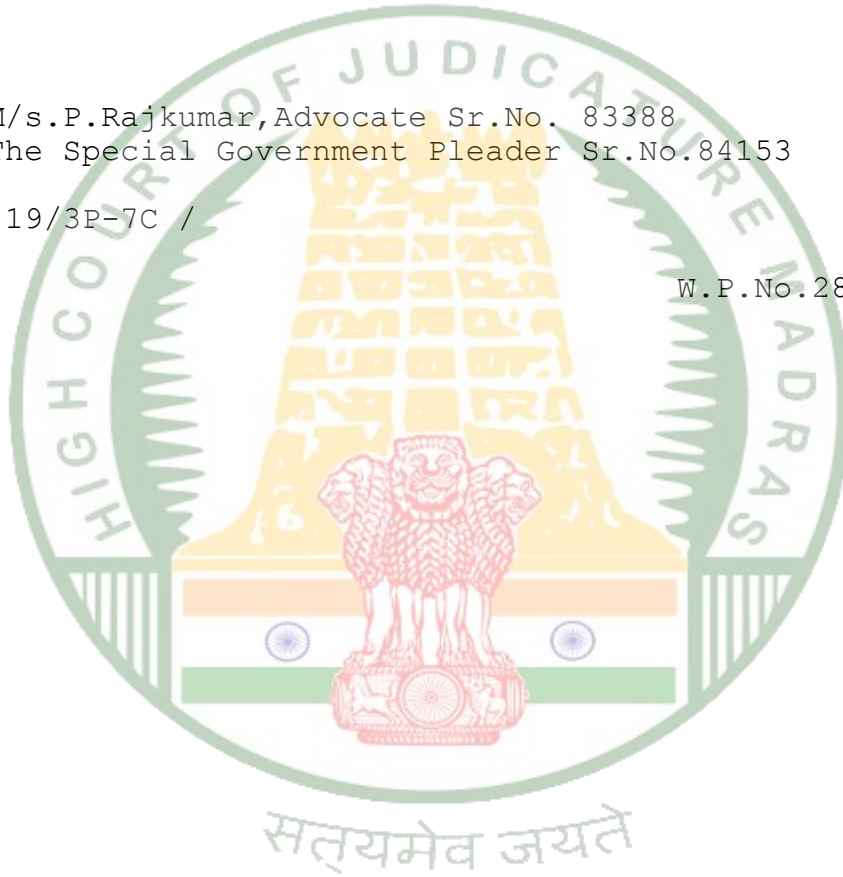
3.The Assistant Commissioner (ST)  
Karur (West) (C) Assessment Circle.

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

+1 cc to M/s.P.Rajkumar,Advocate Sr.No. 83388  
+1 cc to The Special Government Pleader Sr.No.84153

AKM/04.10.19/3P-7C /

W.P.No.28741 of 2019



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