

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29553 of 2019

Bonfiglioli Transmissions Private Limited,
Represented by its Head Commercial Mr.T.K.Ravi,
Plot No.AC7-AC 11, Sidco Industrial Estate,
Thirumudivakkam,
Chennai - 600044. ... Petitioner

Vs.

Assistant Commissioner (ST),
Thirumudivakkam Assessment Circle,
No.32 & 33, Sripuram, 2nd Street,
Chrompet, Chennai - 600 044. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondent to include High Speed Diesel Oil in the CST Registration Certificate of the petitioner as per the request made by the petitioner in their letter dated 11.06.2019 and to issue Form "C" declaration to the petitioner under the Central Sales Tax Act, 1956 to enable the petitioner furnish Form C to the suppliers of High Speed Diesel Oil in other States.

For Petitioner: Mr.J.Prabakar

For Respondent: Mr.M.Hariharan
Additional Government Pleader (Taxes)

O R D E R

The petitioner seeks for Mandamus, directing the respondent to include High Speed Diesel Oil in the CST Registration Certificate of the petitioner as per the request made by them in their letter dated 11.06.2019 and to issue Form "C" declaration to the petitioner under the Central Sales Tax Act, 1956 to enable the petitioner furnish Form C to the suppliers of High Speed Diesel Oil in other States.

2. The learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent submitted that the issue involved in this writ petition is already covered by the decision of this Court made in "Ramco Cements Ltd.," reported in "2019 (24) G.S.T.L. 3

3. The learned counsel appearing for the petitioner also invited this Court's attention to another order passed in W.P.No.24777 of 2018 dated 11.12.2018, wherein, this Court, quashed the order impugned therein, refusing to include the cost of goods for generation of electricity in the annexure to the CST Registration Certificate and also issued direction to the respondents therein, to allow the amendment in their CST Registration Certificate.

4. Considering the above stated facts and circumstances and in view of the admitted position that the issue involved in this case is covered by two decisions, this writ petition is allowed and the respondent is directed to include High Speed Diesel Oil in the CST Registration Certificate of the petitioner and to issue Form "C" declaration to the petitioner under the Central Sales Tax Act, 1956, as and when it is warranted. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

Assistant Commissioner (ST),
Thirumudivakkam Assessment Circle,
No.32 & 33, Sripuram, 2nd Street,
Chrompet, Chennai - 600 044.

+lcc to Mr.Joseph Prabakar, Advocate Sr.88027
+lcc to the Special Government Pleader Sr.88173

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BS(CO)
srg 25/11/2019