

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29978 of 2019

Southern Agrifurane Industries (P) Ltd.,
Rep. by Vice-President (Finance) D R Augustine Paulraj
MGM Centre, No.1, 9th Street,
Dr.Radhakrishnan Salai, Mylapore,
Chennai-600 004.1

...Petitioner

vs.

- 1.The Commissioner of Commercial Taxes & SGST
Ezhilagam, Chepauk
Chennai-600 005.
- 2.The Assistant Commissioner of Commercial Taxes
Villupuram-I
No.27/11 V.O.C.Street
Villupuram - 605 602.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent Department to issue Form "C" declaration under the Central Sales Tax Act, 1956, to the petitioner herein for their purchases of Extra Neutral Alcohol effected from outside the State of Tamil Nadu.

For Petitioner : Mr.Joseph Prabakar
For Respondents : Mr.M.Hariharan
Additional Government Pleader

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O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondents. By consent of both parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for mandamus directing the 2nd respondent Department to issue Form "C" declaration under the Central Sales Tax Act, 1956, to the petitioner herein for their purchases of Extra Neutral Alcohol effected from outside the State of Tamil Nadu.

3. It is seen that seeking such relief, the petitioner has already made two representations dated 16.07.2019 and 05.08.2019 before the first respondent. Therefore, it is for the first respondent to consider the said request and pass orders on the same on merits and in accordance with law, as this Court is not expressing any view on the merits of the claim made by the petitioner.

4. Thus, this Writ Petition is disposed of, only by directing the first respondent to consider the representations dated 16.07.2019 and 05.08.2019 and pass orders on the same on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

mk

To

1.The Commissioner of Commercial Taxes & SGST
Ezhilagam, Chepauk
Chennai-600 005.

2.The Assistant Commissioner of Commercial Taxes
Villupuram-I
No.27/11 V.O.C.Street
Villupuram - 605 602.

+1 cc to the Special Government Pleader(Taxes) sr88282

+1 cc to Mr.Joseph Prabakar Advocate sr88026

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