

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.31468 & 31471 of 2019

M/s.Magum Spinning mills India P. Ltd.,
S.F.No.355/1-A, Sankari Bye-pass Road,
Varuthampatti, Chinnagoundanoor (po),
Sankari - 637 303
Salem District
Repd.by its Director P.Raju.

... Petitioner in W.P.No.31468 of 2019

M/s.Cheran Spinner P. Ltd.,
S.F.No.477/1, Anangur Main Road,
Sowthapuram (P.O) Patharai,
Erode - 638 008.
Namakkal District.
Repd.by its Authorised Signatory
A.Janarthanan.

... Petitioner in W.P.No.31471 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 both W.P.s

3.The Assistant Commissioner of Sales Tax,
No.26, Ponnusamy Building, II Floor,
Sankagiri Road,
Tiruchengode - 637 211.

... 3rd Respondent in
W.P.No.31468 of 2019

3.The Assistant Commissioner of State Tax,
Pallipalayam Circle,
Tiruchengode.

... 3rd Respondent in
W.P.No.31471 of 2019

Common Prayer : 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.

In both W.P.s

For Petitioners : Mr.R.S.Pandiyaraj

For Respondents : Mr.M.Hariharan

Addl. Govt. Pleader (Tax)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax) 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 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 Assessees 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 petitioners herein are also entitled to the same benefit derived out of the above said order. Accordingly, both 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.

-s/d-

Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

rgr

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 of Sales Tax,
No.26, Ponnusamy Building, II Floor,
Sankagiri Road,
Tiruchengode - 637 211.

4.The Assistant Commissioner of State Tax,
Pallipalayam Circle,
Tiruchengode.

+2 CCS to Mr.R.S.Pandiyaraj, Advocate sr 92879

+1 CC to The Spl. Govt. Pleader(T) sr 93227 & 93228.

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NMI (CO)

SP(22/11/2019)