IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.32144 & 32146 of 2019

India Dyeing Mills P Ltd.,
10, 12, Kumara Nagar South, 2nd Street
Tirpur - 641 603.
Rep. by its Director
S.Kotravel. ...Petitioner in W.P.No.32144 of 2019

Eastman Spinning Mills P Ltd.,
5/591, Sri Lakshmi Nagar, Pitchampalayam Pudur
Tirupur - 641 603
Rep. by its Vice President
S.Kotravel. ...Petitioner in W.P.No.32146 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.

3. The Assistant Commissioner (ST)
   North Circle, Tirupur. ..Respondents in both W.P.s

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.

For Petitioner in both W.P.s : Mr.R.S.Pandiyaraj
For Respondents in both W.P.s : Mr.Master Ganesh
Government Advocate

COMMON ORDER

Mr.Master Ganesh, learned Government Advocate 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 cases, it is seen that the issue involved in these cases 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 Government Advocate 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, 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.

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)
   North Circle, Tirupur.

+2 cc to M/s.R.S.Pandiyaraj,Advocate Sr.No. 95033

AKM/18.11.19/3P-6C /

W.P.Nos.32144 & 32146 of 2019