

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.33415, 33416 & 33417 of 2019

Sri Hariprasath Textiles (P) Ltd., HTSC No.166

S.F.No.274, Thiruchengode to

Paramathi Main Road, Kandampalayam

Tiruchengodu, Namakkal District

Rep. by its Authorized Signatory S.Saravanan

...Petitioner in W.P.No.33415 of 2019

M/s.Mahalakshmi Blue Metal

Sf.138/182, Na, Punnagaram, Hosur

Krishnagiri District

Rep. by its Authorized Signatory

Mr.K.Ashok Kumar

...Petitioner in W.P.No.32416 of 2019

M/s.Dharanidara Spinning Mills (P) Ltd.,

Kanagiri Village

Kakkapalayam Post

Salem - 636 506

Rep. by its Authorized Signatory

P.Prabhu Daniel

...Petitioner in W.P.No.32417 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 all W.P.s

3.The Assistant Commissioner of Commercial Taxes

Tiruchengode Rural

Tiruchengode.

... 3rd respondent in W.P.No.33415 of 2019

4.The Assistant Commissioner of Commercial Taxes

Hosur (North II) (C)

Hosur - 635 109.

... 3rd respondent in W.P.No.33416 of 2019

5.The Assistant Commissioner (ST)
Hustampatty Circle, Pitcharts Road
Hustampatty, Salem - 636 007.

... 3rd respondent in W.P.No.33417 of 2019

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 purchase 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 all W.P.s : Mr.S.P.Parthasarathy

For Respondents in all W.P.s : Mr.M.Hariharan
Additional Government Pleader

C O M M O N O R D E R

Mr.M.Hariharan, learned Additional Government Pleader 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 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 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 (CS-VI)

//True copy//

Sub Assistant Registrar

mk

To

1. The Secretary to Government
The 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 Commercial Taxes
Tiruchengode Rural
Tiruchengode.
4. The Assistant Commissioner of Commercial Taxes
Hosur (North II) (C)
Hosur - 635 109.
5. The Assistant Commissioner (ST)
Hustampatty Circle, Pitcharts Road
Hustampatty, Salem - 636 007.

+3cc to Mr.RS.Pandiyaraj, Advocate SR.No.100535

+1cc to Special Government Pleader (Taxes) SR.No.100489

W.P.Nos.33415, 33416 & 33417 of 2019

SAI (CO)
GMY (03/12/2019)