



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.09.2019
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P (MD) No.20093 of 2019

Tvl.TTV Brick Works
rep.by its Proprietor,
Thomas Vaikundamani

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
State Tax Department,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2.The Joint Commissioner, (ST),
State Tax Department,
Commercial Taxes Complex,
Reserve Line Road,
Palayamkottai,
Tirunelveli - 627 002.

3.The Deputy Commissioner (ST),
State Tax Department,
458/3, Periyakulam Colony,
Srivilliputhur Road,
Sivakasi - 626 123.

4.The State Tax Officer,
Sankarankoil Assessment Circle,
Commercial Tax Office,
No.129, Rajapalayam Road,
Sankarankovil,
Tirunelveli District - 627 756.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus directing the respondents to immediately issue the Form C declarations to the petitioner for his inter-state purchase of diesel either online or manually by considering the petitioner's representation dated 14.06.2019.

For Petitioner
For Respondents

: Mr.B.Rooban
: Mrs.J.Padmavathy Devi
Special Government Pleader



ORDER

This writ petition is filed seeking a direction to the respondents to issue Form 'C' declarations to the petitioner for inter-state purchase of diesel either online or manually, by considering the petitioner's representation dated 14.06.2019.

2.By consent of both the parties, the writ petition itself is taken up for final disposal at the stage of admission.

3.The petitioner is running a brick manufacturing unit and he purchased diesel from Cochin for their manufacturing activity at the reduced rate of tax at 2%.The petitioner ought to have generate online Form 'C' declaration and to submit the same to the other State seller in support of their claim of reduced rate of tax. But, the portal of the respondent department is not allowing to generate Form 'C' declarations, though they are legally entitled for the same. The petitioner has also submitted representations to the respondents. The first respondent has issued proceedings, requesting the second respondent to suitably instruct the fourth respondent to allow the petitioner to generate Form 'C' declarations after verifying the correctness of the claim. In this regard, the second respondent has also sent a proceeding to the fourth respondent. Thereafter, no action is taken by the respondents till date. Hence, the petitioner is before this Court.

4.In similar circumstances, this Court has already held that the respondent department is bound to generate online Form 'C' declaration. But, inspite of receiving the representations from the petitioner and inspite of suitable instructions being issued, Form 'C' declaration, as requested by the petitioner, till date has not been issued. Hence, the petitioner is before this Court for issuance of Form 'C' declaration, by considering the representation dated 14.06.2019.

5.Considering the facts and circumstances, a direction is issued to the respondents to consider the representation of the petitioner dated 14.06.2019 for issuance of Form 'C' declaration for the inter-state purchase of diesel and pass orders within a period of two weeks from the date of receipt of a copy of this order.

6.The writ petition is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(CO)

/TRUE COPY/

Sub Assistant Registrar



To

1.The Commissioner of Commercial Taxes,
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Chepauk,
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+1 CC to M/s.B.ROOBAN, Advocate (SR-87807[F] dated 19/09/2019)

+1 CC to M/s.SPL GP (SR-88355[F] dated 20/09/2019)

W.P. (MD) No.20093 of 2019
19.09.2019

mj

JM/24.09.2019/3P/7C