BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.11.2019

CORAM

THE HON'BLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)No.23944 of 2019
and
W.M.P.(MD).No.20555 of 2019

Tvl.Jai Jagadhambiga Textile Mills (P) Limited,
rep. by its Director J.Seethalakshmi ... Petitioner

-Vs-

1.The Assistant Commissioner (ST)
Commercial Taxes Building,
Madurai Road,
Aruppukottai.

2.The Principal Secretary/
Commissioner of State Taxes,
Ezhilagam,
Chepauk, Chennai. ... Respondents

Prayer: Writ Petition - filed under Article 226 of Constitution of India, to issue a writ of Mandamus, to direct the 1st respondent to issue C forms under the Central Sales Tax Act, 1956 read with the Central Sales Tax (Registration and Turnover) Rules, 1957 to the petitioner for the purchase of High Speed Diesel from the suppliers in other States in view of the Judgment dated 26.10.2018 passed by the Honourable Madras High Court in the case of M/S.Ramco Cements Limited and others in W.P.Nos.19458/2018 to 19460/2018 for use in the generator for generating electricity for the purpose of manufacture.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.M.Rajarajan
Government Advocate

ORDER

The prayer in this writ petition has been filed for issuance of a direction to direct the 1st respondent to issue C forms under the Central sales Tax Act, 1956 read with the Central Sales Tax (Registration and Turnover) Rules, 1957 to the petitioner for the purchase of High Speed Diesel from the suppliers in other States.

2.Heard Mr.M.Rajarajan, learned Government Advocate, who takes notice for the respondents.

3.With the consent of both sides, this writ petition is disposed of at the admission stage itself.

4.The petitioner submitted a representation for issuance of C-Form to the first respondent on 01.11.2019. But the first respondent has not issued C-Form. Aggrieved over the same, the petitioner is before this Court.

5.The learned counsel for the petitioner would submit that the issue with regard to entitlement to 'C' Corms for purchase of High Speed Diesel from suppliers outside Tamil Nadu, is covered by a decision of this Court in **M/s.Ramco Cements Limited Vs. The Commissioner of Commercial Taxes (W.P.Nos. 19460/2018, dated 26.10.2018)** in a batch of over fifty writ petitions.

6.Considering the same, a direction is issued to the first respondent to consider the representation of the petitioner, dated 01.11.2019 and pass orders, in the light of the above decision relied on by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

7.Accordingly, the writ petition is disposed of. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(AD-II)

// True Copy //

Sub Assistant Registrar(CS)

VS

To

1.The Assistant Commissioner (ST)
Commercial Taxes Building,
Madurai Road, Aruppukottai.

2.The Principal Secretary/
Commissioner of State Taxes,
Ezhilagam, Chepauk, Chennai.

+1CC TO MR.S.KARUNAKAR, Advocate Sr. No. 97869

Order made in
W.P.(MD)No.23944 of 2019
Dated:**13.11.2019**

KG(CO)
TR(03.12.2019)2P 4C