

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2020

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Writ Petition No.171 of 2020

Salona Cotspin Limited,
S.F.No.74/12 & 75/3, Sathya Main Road,
Pungampalli, Sathyambangalam Taluk,
Erode 638 402.
Represented by its Joint Managing Director,
Manoj Kumar Jhajharia. Petitioner

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 &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
- 3.The Assistant Commissioner (ST),
Mettupalayam Road, Assessment Circle,
Coimbatore - 641 018. Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India to issue Writ of 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 petitioner 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 this Hon'ble Court in the case of M/s.Ramco Cements Ltd., & others in WP.No.19458 of 2018 to 19460 of 2018 and batch cases.

For Petitioner : Mr.R.S.Pandiyaraj

For Respondents : Mr.Mohammed Shaffiq,
Special Government Pleader

ORDER

Heard the Learned counsel for the petitioner and the learned Standing counsel for the respondents.

2. The petitioner has filed an application before the respondent for issuance of Form 'C' for the purchase of High Speed Diesel used for generating electricity for manufacturing of cotton yarn. The petitioner submits that the issue no longer in dispute and it is covered by a decision of a learned Single Judge in a batch of W.P.Nos.19458 to 19460 and others, wherein by an order dated 26.10.2018, the writ petitions were allowed. Another decision was also rendered in WP.No.35077 of 2019 dated 18.12.2019 to the same effect.

3. The respondent is therefore directed to pass appropriate orders, considering both the decisions of this Court. Such order shall be passed by the respondent within a period of 30 days from the date of receipt of this order.

4. The writ petition stands disposed with the above observation. No costs.

Sd/-

Assistant Registrar(JJ Act)

//True Copy//

Sub Assistant Registrar

drl

To

1.The Secretary to Government,
The State of Tamil Nadu,
Commercial Taxes Department,
Fort St.George, Chennai - 600 001.

2.The Principal Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

3.The Assistant Commissioner (ST),
Mettupalayam Road, Assessment Circle,
Coimbatore - 641 018.

W.P.No.171 of 2020

NMI (CO)
CB(12/02/2020)