

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.12.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.12045, 13710, 13858, 13859 and 14043 of 2020  
and

WMP. Nos.17051, 17404, 17406 and 17432 of 2020

Sri Vinayaga Blue Metals,  
Rep.by its proprietor Mr.S.Chitra Devi,  
Door No. 155/3, Kadukuttai Road, Pattanam,  
Coimbatore -641 006.

..Petitioner in W.P. No.12045 of 2020

M/s.S.K.Blue Metals,  
rep by its partner Mr.R.Kanagasabapathy,  
13a-GKR Nagar, Chinnampalayam,  
Coimbatore 611 062

..Petitioner in W.P. No.13710 of 2020

M/s.S.V.A. Blue Metals,  
Rep. by its Proprietor, Mr.R.Ramakrishnan,  
No.4/537, Trichy Road, Karanampettai,  
Palladam, Tirupur-641 401.

..Petitioner in W.P. No.13858 of 2020

M/s.Ezhil Blue Metals,  
Rep. by its Partner, Mr.R.Ramakrishnan,  
D.No.4/26, Trichy Road, Karanampettai,  
Palladam, Tirupur-641 401.

..Petitioner in W.P. No.13859 of 2020

M/s.Imayam Blue Metals,  
Rep.by its Partner, Mr.S.Muthusamy,  
SF.No.398/1A and 398/B, Semmadai,  
Senapathipalayam Village,  
Velappanickanvalasu Post, Kangeyam TK,  
Tirupur.

..Petitioner in W.P. No.14043 of 2020

Vs.

1 The State of Tamil Nadu,  
Rep.by the Secretary to Government,

Commercial Taxes Department, Fort St. George,  
Chennai -9.

- 2 The Principal Commissioner and  
Commissioner Of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai -5.
- 3 The Assistant Commissioner (CT)  
Palladam Assessment Circle, Palladam,  
Coimbatore -641 664.

..Respondents in W.P. No.12045 of 2020

- 1 The Assistant Commissioner  
Peelamedu South Assessment circle,  
Coimbatore- 641018.
- 2 The Principa Commissioner and  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai-5.
- 3 The Joint Commissioner,  
Territorial Coimbatore.
- 4 The Joint Commissioner,  
Computer Cell, PAPJM building,  
Greems Road, Chennai-6.

..Respondents in W.P. No.13710 of 2020

- 1 State Tax Officer,  
The Assistant Commissioner (ST), Palladam-II,  
Assessment Circle, Tirupur.
- 2 The Principal Commissioner and  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai-600 005.
- 3 The Joint Commissioner (ST),  
Computer Cell, PAPJM Building, Greems Road,  
Chennai-600 006.

..Respondents in W.P. No.13858 & 13859 of 2020

- 1 Assistant Commissioner (ST),  
Vellakovil (C), Assessment Circle,  
Vellakovil.
- 2 The Principal Commissioner and

Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai -5.

3 The Joint Commissioner(ST),  
Territorial Erode District, Erode.

4 The Joint Commissioner(ST),  
Computer Cell, PAPJM Building, Greams Road,  
Chennai -6.

..Respondents in W.P. No.14043 of 2020

Prayer in W.P. No.12045 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the 2nd and 3rd respondents herein to issue C declaration Forms under the Central Sales Tax Act 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State.

Prayer in W.P. No.13710 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the first respondent to include the High Speed Diesel in the CST Certificate of registration of the Petitioner (based on the on line application dated 14.07.2020 made in Acknowledgment no 50200019854101 DATED 14.7.2020 AS item eligible for inter state purchase and 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 the other states in view of the law laid down by the Honble Madras High Court in the case of M/s.Ramco Cements Ltd and orders in WP 19459 and batch of cases by an order dated 26.10.2018 and affirmed by the Hon'ble Division Bench of the Madras High Court in the case of Commissioner of Commercial taxes Chennai Vs. The Ramco Cements Ltd in W.A.Nos.3403 3413 3414 and 2812/20 by an order dated 09.03.2020.

Prayer in W.P. Nos.13858 & 13859 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the first respondent to include the High Speed Diesel in the CST Certificate of registration of the petitioner based on the application dated 22.11.2019 filed by the petitioner as an item eligible for inter-State purchase and 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.

Prayer in W.P. No.14043 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct to the first respondent to include the "High Speed Diesel" in the CST certificate of registration of the petitioner(based on the on-line application dated 13.08.2020 made in acknowledgement No.50200020839457 dated 13.08.2020 as an item eligible for inter-State purchase and 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 law laid down by the Honourable Division Bench of the Madras High Court in the case of Commissioner of Commercial taxes Chennai Vs. The Ramco Cements Ltd in W.A.Nos.3403 3413 3414 and 2812/20 by an order dated 09.03.2020.

For Petitioner : Mr.J.R.Prabhakaran in  
W.P. No.12045 of 2020  
Mr.P.Rajkumar in  
W.P. Nos.13170, 13858, 13859  
& 14043 of 2020

For Respondents : Ms.G.Dhanamadhiri,  
Government Advocate in all WPs

#### C O M M O N O R D E R

In all these matters, the petitioners seek a Mandamus directing the respondents, the officers of the Commercial Taxes Department, to issue C Forms under the Central Sales Tax Act, 1956 read with the Central Sales Tax (Registration and Turnover) Rules, 1957 for purchase of High Speed Diesel from suppliers outside the state.

2. At the time of admission it was noticed that the petitioners had filed applications seeking amendment of the Registration Certificate and the undertaking of the Revenue to the effect that the applications will be disposed after hearing the petitioners was recorded.

3. Today, learned counsels confirm the position that upon consideration of the applications filed by the petitioners their requests have been accepted and the Registration Certificate amended as sought. As a consequence, the petitioners are entitled to download C Forms as and when required.

4. These writ petitions are allowed in the above terms. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

- 1 The Secretary to Government,  
The State of Tamil Nadu,  
Commercial Taxes Department, Fort St. George,  
Chennai -9.
- 2 The Principal Commissioner and  
Commissioner Of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai -5.
- 3 The Assistant Commissioner(CT)  
Palladam Assessment Circle, Palladam,  
Coimbatore -641 664.
- 4 The Assistant Commissioner  
Peelamedu South Assessment circle,  
Coimbatore- 641018.
- 5 The Joint Commissioner,  
Territorial Coimbatore.
- 6 The Joint Commissioner,  
Computer Cell, PAPJM building,  
Greens Road, Chennai-6.
7. The State Tax Officer,  
The Assistant Commissioner(ST), Palladam-II,  
Assessment Circle, Tirupur.
8. The Assistant Commissioner(ST),  
Vellakovil(C), Assessment Circle,  
Vellakovil.

9. The Joint Commissioner(ST),  
Territorial Erode District, Erode.

+5cc to The Special Government Pleader(Taxes), SR41344, SR41345,  
SR41346, SR41348, SR41347

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and  
WMP. Nos.17051, 17404, 17406 and 17432 of 2020

CO (RP)

BDL/18/01/2021



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