



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.02.2020**

CORAM:

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

W.P (MD)No.3766 of 2020

and

W.M.P. (MD) .No.3190 of 2020

WEB COPY

Divyalakshmi Textiles Pvt Ltd.,
Represented by its
General Manager-Administration
R.Ganganna

.. Petitioner

vs

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

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

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus directing the first 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 Madras High Court in the case of M/s.Ramco Cements Ltd & 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 : Mrs.J.Padmavathi Devi,
Special Government Pleader

ORDER

Mrs.J.Padmavathi Devi, learned Special Government Pleader takes notice for the respondents.

2. By consent of parties, the main Writ Petition is taken up for final disposal.

3. The case of the petitioner is that the petitioner made a



representation to the respondents on 27.11.2019, for issuance of "C" forms through online. The same is said to be still pending. Hence, the petitioner has come forward with the present Writ Petition for the above stated relief. He further stated that there is a batch of writ petitions that were disposed of by this Court on 26.10.2018 on identical grounds in the case of ***M/s.Ramco Cements Ltd., vs. the Commissioner of Commercial Taxes, Chennai and another.*** The learned counsel also request that it would be suffice, while passing orders, the respondents may consider the above said judgment and pass orders in accordance with law.

4. Therefore, without expressing any opinion on the merits of the claim made by the petitioner, the first respondent is directed to consider the representation of the petitioner, dated 27.11.2019, and pass appropriate orders on the same, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

5. With the above direction, the Writ Petition is disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS I)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

PJL

To

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

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

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-8240[F] dated 25/02/2020)

+1 CC to M/s.SPL.GP (SR-8402[F] dated 26/02/2020)

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PJL

KK/06.03.2020/2P-5C