BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.6592 of 2020
and
W.M.P.(MD)No.5940 of 2020

M/s.Raj Blue Metals,
Represented by it Proprietor V.Ramaraj,
No.103, Reddiyar Street,
Thiruvanai Koil,
Trichy. ... Petitioner

Vs

1.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Trichy.

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

PRAYER: Petition filed under Article 226 of the 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 Hon'ble Madras High Court in the case of M/s.Ramco Cements Ltd & Others in W.P.Nos.19458 of 2018 to 19460 of 2018 for use in the generator for generating electricity for the purpose of manufacture.

For Petitioner : Mr.S.Karunakar

For Respondents : Mrs.J.Padmavathy Devi,
Special Government Pleader

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

2.The prayer in the writ petition is for directing the first respondent to issue "C" forms under the Central Sales Tax Act, 1956 r/w. 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.

3.The petitioner places reliance on the order dated 26.10.2018 made in W.P.Nos.19458 of 2018 etc. batch. (M/s.The Ramco Cements Ltd & Others v. The Commissioner of Commercial Taxes, Chepauk, Chennai and Another). The issue raised in this writ petition is squarely covered by the said order. There is no dispute about it.

4.The learned Special Government Pleader points out that the order dated 26.10.2018 was put to challenge before the Hon'ble Division Bench. The Hon'ble Division Bench by order dated 09.03.2020 in W.A.Nos.3403 of 2019 etc. batch dismissed the writ appeals. Challenging the judgment of the Hon'ble Division Bench, the State had filed S.L.P. before the Hon'ble Supreme Court.

5.The Hon'ble Division Bench had clearly directed the State and the Revenue Authorities not to restrict the use of "C" Forms for their inter-State purchases of six commodities by the assessees and other registered dealers at concessional rate of tax and they are further directed to permit online downloading of such declaration in "C" Forms to such dealers. The circular letter of the Commissioner dated 31.05.2018 was quashed and the Hon'ble Division Bench also set aside the consequential notices and proceedings initiated against all the assessees throughout the State of Tamil Nadu.

6.Inasmuch as the prayer made by the petitioner is covered by the aforesaid Hon'ble Division Bench order dated 09.03.2020, I have no hesitation to allow this writ petition. The writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Trichy.

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

W.P.(MD)No.6592 of 2020

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