



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.8429 of 2020

and

W.M.P. (MD)No.7820 of 2020

M/s.Sri Jayajothi Textile Mills (P) Ltd.,
Represented by its General Manager
(Finance and Accounts) J.Sethuramamurugan
154, Reddiyapatti Road, Jayavilas Subburaj Nagar
Rajapalayam

... Petitioner

Vs

1.The Assistant Commissioner (ST) -II
Commercial Tax Building
Rajapalayam

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 09.03.2020 passed by the Hon'ble Madras High Court in the case of Commissioner of Commercial Taxes, Chennai and another Vs. M/s.Ramco Cements Ltd & Others in W.A.Nos.3403/2019 etc., for use in the generator for generating electricity for the purpose of manufacture of yarn.

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 judgment dated 09.03.2020 passed by the Hon'ble Madras High Court in W.A.Nos.3403/2019 etc., (The Commissioner of Commercial Taxes, Chennai & another Vs. M/s.Ramco Cements Ltd & Others). 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 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 assesseees 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 assesseees 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 ()

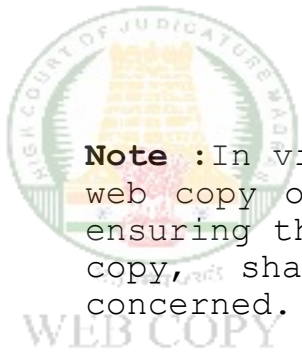
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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant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

To:

1.The Assistant Commissioner (ST) -II
Commercial Tax Building
Rajapalayam

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

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-13501[F] dated 03/08/2020)

W.P. (MD)No.8429 of 2020

and

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SPU(05.08.2020) 3P 4C