

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.1378 & 1385 of 2021

ARGUNT AGGREGATES PRIVATE LIMITED

Represented by its Director,
K.Chandrashekar

...Petitioner in both W.Ps.

Vs.

1. The State of Tamil Nadu
Represented by the Secretary to Government
Commercial Taxes Department
Fort St.George
Chennai - 600 009.

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

3. The Joint Commissioner (ST)
Computer Cell, PAP JM Building
Greens Road
Chennai 600 006.

4. Assistant Commissioner (CT)
Kodumudi Assessment Circle
Karur.

...Respondents in both W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, to direct the 2 to 4 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.

For Petitioner in

both W.Ps. : Mr.J.R.Prabhakaran

For Respondent

in both W.Ps. : Mr.ANR.Jayaprethap
Government Advocate (T)

COMMON ORDER

Mr.ANR.Jayapratap, learned Government accepts notice for the respondent and is armed with instructions to proceed with the matter. By consent of both sides, the Writ Petitions are taken up for final disposal even at the stage of admission.

2. These Writ Petitions are filed seeking a mandamus for issuance of 'C' Declaration Forms under the provisions of the Central Sales Tax Act, 1956 for the inter state purchases of High Speed Diesel Oil. However, this request has to be addressed to the Assessing Officer and instead of doing so, the petitioner has directly approached this Court by way of present Writ Petitions.

3. These Writ Petitions are thus dismissed as pre-mature and the petitioner may approach the Assessing Officer for issuance of 'C' Declaration Forms. Such request, if and when made, will be considered by the Assessing Officer in line with the decisions of this Court in the case of M/s.Ramco Cements Ltd.. and others in W.P. No.19458 of 2018 and W.P.No.14351 of 2020 and series of cases. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

- 1.The Secretary to Government
Commercial Taxes Department
Fort St.George
Chennai - 600 009.
- 2.The Principal Commissioner & Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai -600 005.
- 3.The Joint Commissioner (ST)
Computer Cell, PAP JM Building
Greams Road
Chennai 600 006.

4.The Assistant Commissioner (CT)
Kodumudi Assessment Circle
Karur.

+2cc to The Special Government Pleader, Sr.No. 04473 & 04474
+2cc to M/s. J.R.Pravakar, Advocate, Sr.No. 4624 & 4623

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GP (CO)
RMP (16/02/2021)



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