

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.18578 of 2020
and WMP. No.23041 of 2020

M/s.Sri Shanmuga Blue Metals,
Represented by its Proprietor,
S.Palanisamy
No.3/84-D, Kumarapalayam,
Thandakkarampalayam Post,
Cheyur, Tirupur - 641 655.

...Petitioner

Vs

1. The Assistant Commissioner (ST)
Avanachi Assessment Circle,
Avanachi, Tirupur.
2. The Principal Commissioner & Commissioner of
Commercial Taxes,
Ezhilagam, Chempauk,
Chennai-600 005.
3. The Joint Commissioner (ST),
Computer Cell, PAPJM Building,
Greens Road, Chennai-600 006.

...Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying for the issuance of 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 25.08.2020 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.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.ANR.Jaya Prathap
Government Advocate

O R D E R

The petitioner seeks a 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 for purchase of High Speed Diesel from the suppliers outside the State.

2. Pursuant to order of this Court dated 04.01.2021 the application of the petitioner dated 25.08.2020 seeking amendment of registration certificate was considered and the Registration Certificate was amended as sought. As a consequence, the petitioner is entitled to download C Form as and when required.

3. This writ petition is allowed in the above terms. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

vs/ska

Sub Assistant Registrar

To

1. The Assistant Commissioner (ST)
Avanachi Assessment Circle,
Avanachi, Tirupur.
2. The Principal Commissioner & Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
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3. The Joint Commissioner (ST),
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+1cc to the Government Pleader in Sr.2066

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um (CO)

rv (04/02/2021)