BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 11.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P(MD)No.1062 of 2021

Tvl.Sri Saravana Blue Metals,
Represented by its Managing Partner,
M.Subramani. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
State Tax Department,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Joint Commissioner (ST),
State Tax Department,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

3.The Assistant Commissioner (CT) -II,
Palani – II Assessment Circle,
No.12, 1st Cross Street,
R.S.Ramalingam Street,
Shanmugapuram, Palani,
Dindigul District – 624 601. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 3rd respondent to immediately endorse the commodity Diesel in petitioner's CST registration Certificate in Form B with effect from 18.09.2020 by considering petitioner's application dated 18.09.2020 within a specified time frame that may be fixed by this Court.

For Petitioner : Mr.B.Rooban
For Mr.Veeramanikandan.R
For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader.

ORDER

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

2.The writ petitioner is an assessee, who has been registered as dealer with the third respondent. The petitioner applied to the third respondent for amending his certificate of registration by including the commodity diesel. Since the said request was not acted upon, the petitioner moved the higher authority namely., the second respondent. Since no action was taken, the present writ petition came to be filed.

3.When the matter was taken up for hearing, the learned Special Government Pleader for the respondents pointed out the order passed by the Hon'ble Division Bench in Ramco Cement's case has been stayed by the Hon'ble Supreme Court on 28.01.2021 in S.L.P.Nos.15785 - 15788 of 2020.

4.Therefore, the relief granted in this writ petition is limited to directing the third respondent to immediately endorse the commodity diesel in the petitioner's **(*)CST** registration certificate. As regards the petitioner's right to purchase high speed diesel vide 'C' Form, the issue is left open and the petitioner can again move this Court for relief based on the subsequent developments in the pending S.L.Ps.

5.The writ petition is allowed to this limited extent. No costs.

Sd/-

Assistant Registrar (AE)

(*)CORRECTED ORDER AS PER ORDER OF THIS COURT DATED 31.03.2021

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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:

TO BE SUBSTITUTED THE ORDER ALREADY DESPATCHED ON 25/02/2021

1.The Commissioner of Commercial Taxes,
State Tax Department,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Joint Commissioner (ST),
State Tax Department,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

3.The Assistant Commissioner (CT) -II,
Palani – II Assessment Circle,
No.12, 1st Cross Street,

R.S.Ramalingam Street,
Shanmugapuram, Palani,
Dindigul District - 624 601.

+1 CC to M/s.B.ROOBAN, Advocate (SR-**(*)15068)**

+1 CC to M/s.SPL GP (SR-**(*)15011**)

W.P(MD)No.1062 of 2021
11.02.2021

KUN(CO)
KB(24.02.2021) 3P 6C
KK/01.04.2021/ 3P- 6C