



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Wednesday, the Seventeenth day of February Two Thousand and Twenty
One

WEB COPY

PRESENT

The Hon'ble Mr.Justice G.R.SWAMINATHAN

W.M.P (MD) .Nos.2379, 2382 and 2383 of 2021
in
W.P. (MD) Nos.2948, 2955 and 2958 of 2021

M/S.SRI VELAYUDHASWAMY SPINNING MILLS PVT. LTD.,
REP. BY ITS DIRECTOR
P.S.VELUSWAMY
S.F.NO.1350/5, NAGAMPATTI,
VEDASANDUR,
DINDIGUL TALUK.

... PETITIONER
IN WMP (MD) No.2379/2021
IN WP (MD) No.2948/2021

M/S.PRASANNA SPINNING MILLS PVT. LTD.,,
REP. BY ITS DIRECTOR
S.D.RATHNASABAPATHY,
ANAIPATTY, AGARAM VILLAGE,
THADICOMBU, DINDIGUL.

... PETITIONER
IN WMP (MD) No.2382/2021
IN WP (MD) No.2955/2021

M/S.S.D.RATHNASABAPATHY PRASANNA SPINNING MILLS,
REP. BY ITS PROPRIETOR
S.D.RATHNASABAPATHY,
LAKSHMANA PATTI, AGARAM VILLAGE,
THADICOMBU, DINDIGUL.

... PETITIONER
IN WMP (MD) No.2383/2021
IN WP (MD) No.2958/2021

Vs

1 THE STATE TAX OFFICER,
VEDASANDUR ASSESSMENT CIRCLE,
COMMERCIAL TAXES BUILDING,
DINDIGUL.

2 THE COMMISSIONER OF STATE TAXES,
EZHILAGAM, CHEPAUK, CHENNAI.

<https://hcservices.ecourts.gov.in/hcservices/>

... RESPONDENTS
IN ALL THE PETITIONS



Common Prayer in W.M.P(MD).Nos.2379, 2382 and 2383 of 2021 in W.P. (MD)Nos.2948, 2955 and 2958 of 2021:

Writ Petitions filed praying that in the circumstances stated therein and in the affidavits filed therewith the High Court may be pleased to Ad Interim Direction directing the respondents to permit the petitioners to download the C form declaration enabling the petitioners to submit the same to its interstate suppliers on the purchase of High Speed Diesel (HSD) in the course of interstate trade for the purpose of running the machinery for manufacturing purpose, pending disposal of these above Writ Petitions.

Common Prayer in W.P. (MD)Nos.2948, 2955 and 2958 of 2021:

Writ Petitions filed under Article 226 of the Constitution of India, praying this Court 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 petitioners for the purchase of High Speed Diesel from the suppliers in other States in view of judgment dated 05.01.2021 passed by the Honourable Madras High Court Madurai Bench in the case of M/s.Kartya Construction Pvt., Ltd., in WP(MD). No.19800/2020 for running the machinery.

ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavit filed in support thereof and upon hearing the arguments of Mr.KARUNAKAR.S, Advocate for the petitioner in all the petitions and of Mr.S.DAYALAN, Government Advocate on behalf of the Respondents in all the petitions, while admitting these Writ Petitions, the Court made the following order:-

Since the order passed by the Hon'ble Division Bench of this Court in Ramco Cement's case has been stayed by the Hon'ble Supreme Court, these miscellaneous petitions are liable to be dismissed. They are accordingly dismissed.

sd/-
17/02/2021

/ TRUE COPY /

/ /2021
Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

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.



1 THE STATE TAX OFFICER,
VEDASANDUR ASSESSMENT CIRCLE,
COMMERCIAL TAXES BUILDING,
DINDIGUL.

2 THE COMMISSIONER OF STATE TAXES,
EZHILAGAM, CHEPAUK,
CHENNAI.

ORDER IN
WMP (MD) Nos. 2379, 2382 & 2383/2021 IN
WP (MD) Nos. 2948, 2955 & 2958/2021
Date : 17/02/2021

IAS
TE/VR/SAR-III : 26/02/2021 : 3P/3C