



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.03.2022

CORAM:

**THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN
AND
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR**

**W.A(MD)Nos.419 to 426 of 2011
and
M.P(MD)Nos.1 and 2 of 2011**

1.Commissioner of Commercial Taxes,
Ezhilagam, Chennai - 5.

2.The Commercial Tax Officer,
Sivakasi - I Assessment Circle,
Sivakasi,
Virudhunagar District.

:Appellants/Respondents
in all WAs

.vs.

Tvl.Sakthi Paper Stores,
Represented by its Partner,
Thiru K.SP.Subbaiah Chettiar,
16/2A, P.S.R.Road, Sivakasi

: Respondent/Petitioner in
W.A(MD)No.419 TO 422 of 2011

Tvl. Dhanalakshmi Paper and Board Company,
Rep. by its Partner, K.Sp.Visalakshi,
W/o. K.Sp.Subbiah Chettiar, 50-A, North Car Street,
Sivakasi.

... Respondent(s) in WA(MD). 423 to 426/ 2011

COMMON PRAYER: Writ Appeal filed under Clause 15 of the Letters Patent praying this Court, against the order dated 12.07.2007 passed in W.P(MD)No.809 to 816 of 2006 respectively.

Prayer in WP(MD). 809/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490748/95-96 quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.



Prayer in WP(MD). 810/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490748/96-97 quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 811/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490748/97-98 quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 812/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490748/98-99, quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 813/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490334/95-96, quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 814/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490334/96-97, quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 815/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in



C.S.T.No.490334/97-98, quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

Prayer in WP(MD). 816/ 2006 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the second respondent dated 15.12.2005, in C.S.T.No.490334/98-99, quash the same and for a consequential direction, directing the second respondent to accept the "C" Forms furnished by the petitioner.

For Appellants : Mr.V.Nirmal Kumar,
Special Government Pleader
For Respondent : Mr.R.Saravana Kumar

COMMON JUDGMENT

R.SUBRAMANIAN, J.

AND

N.SATHISH KUMAR, J.

The issue involved in these writ appeals regarding misuse of C-Form by the purchasing dealers and the liability of the selling dealers to be against, is no longer *res integra*.

2. The writ Court has held that if the purchasing dealers are not genuine or the declarations are not false, but genuine and there is a misuse, it is always open to the Revenue to proceed against the purchasing dealers, in a manner known to law. Therefore, the writ Court had quashed the demand for additional tax and penalty.

3. This order has been quoted with approval by the Division Bench in TCR.No.41 of 2014, to which one of us (NSKJ) is a party. Hence, we do not see any merit in these writ appeals. The writ appeals fail and are therefore, dismissed. No Costs. Consequently, Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-I)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Pm



To

1.Commissioner of Commercial Taxes,
Ezhilagam, Chennai - 5.

2.The Commercial Tax Officer,
Sivakasi - I Assessment Circle,
Sivakasi,
Virudhunagar District.

+1 CC to M/s.R.MURALI, Advocate (SR-14097[F] dated 24/03/2022)

+1 CC to M/s.SPL GP (SR-14213[F] dated 24/03/2022)

JUDGMENT MADE IN
W.A(MD)Nos.419 to 426 of 2011
23.03.2022

kg(CO)

TR(07.04.2022) 4P 5C