IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.35268, 35269, 35299 of 2005; 6396 and 6397 of 2006

W.P.Nos.35268, 35269 and 35299 of 2005:

Sri Vishnu Oil Traders,
No.30, Gopalswamy Koil Street,
Ganapathy, Coimbatore-6. .. Petitioner

vs

1.The Deputy Commercial Tax Officer,
Ganapathy Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18.

2.The Commissioner of Commercial Taxes,
Ezhilgam, Chepauk, Chennai-5.

3.The State of Tamil Nadu,
rep. by the Secretary to Government,
Commercial Taxes and Religious Endowments Dept.,
Fort St. George, Chennai-9. .. Respondents

W.P.No.6396 of 2006:

M/s.P.V.R. Impex (P) Ltd.,
rep. by its Director Vipin Kumar Jain,
237/2, Sriram Complex, Palaghat Main Road,
Kunimuthur, Coimbatore-8. .. Petitioner

vs

1.The Commercial Tax Officer (FAC),
Perur Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18.

2.The Commissioner of Commercial Taxes,
Ezhilgam, Chepauk, Chennai-5. .. Respondents

W.P.No.6397 of 2006:

M/s.A.V.R.Overseas (P) Ltd.,
rep. by its Director Vipin Kumar Jain,
239/3, Sriram Complex, Palaghat Main Road,
Kunimuthur, Coimbatore-8. .. Petitioner

vs

1.The Commercial Tax Officer (FAC),
Perur Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18.

2.The Commissioner of Commercial Taxes,
Ezhilgam, Chepauk, Chennai-5. .. Respondents

Prayer in W.P.No.35268 of 2005 : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records relating to the petitioner in TNGST 2200983/2003-2004 dated 31.10.2003 on the file of the first respondent and quash the same.

Prayer in W.P.No.35269 of 2005 : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records relating to the clarification of the second respondent dated 1.10.2003 in the letter K.Dis.Acts Cell I/47148/2003 and quash the same.

Prayer in W.P.No.35299 of 2005 : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare the levy of 25% Tax on while kerosene (superior kerosene oil) under item 18 of Schedule XI to the TNGST Act 1959 is arbitrary, discriminatory and violative of Article 14 and 19(1)(g) of the Constitution of India.

Prayer in W.P.No.6396 of 2006 : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the first respondent in his notice in TSGST/1922404/2003-04 dated 3.2.2006 and quash the same as illegal and to issue any further direction or order as this Court may deem fit and proper in the circumstances of the case.

Prayer in W.P.No.6397 of 2006 : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the first respondent in his notice in TNGT/1922445/2003-04 dated 3.2.2006 and quash the same as illegal and to issue any further direction or order as this Court may deem fit and proper in the circumstances of the case.

For the Petitioner in all cases	:	Mr.S.Ramanathan
For the Respondents in all cases	:	Mr.C.Harsharaj Addl. Govt. Pleader (T) assisted by Ms.Vasanthamala Govt. Advocate (T)

COMMON ORDER

(Order of the court was made by the Hon'ble Chief Justice)

We have heard Mr.S.Ramanathan, learned counsel for the petitioners; and, Mr.C.Harsharaj, learned Additional Government Pleader (Taxes), assisted by Ms.Vasanthamala, learned Government Advocate (Taxes) for the respondents.

2. Learned Additional Government Pleader (Taxes) relies on the judgment of a Division Bench of this Court in the case of *SGS Petro Organic Limited v. Commercial Tax Officer, Ayanavaram Assessment Circle, Chennai and others, reported in (2013) 59 VST 86*, and submits that the issue is no longer *res integra.* The challenge to the higher rate tax on white kerosene was negatived in the said judgment.

3. Learned counsel for the petitioners, upon going through the said judgment, accedes to the said fact.

4. In the light of the judgment of the Division Bench of this Court in the case of *SGS Petro Organic Limited*, supra, these writ petitions are disposed of. There shall be no order as to costs.

(S.V.G., CJ.) (D.B.C., J.)

14.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Deputy Commercial Tax Officer,
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2.The Commissioner of Commercial Taxes,
Ezhilgam, Chepauk, Chennai-5.

3.The Secretary to Government,
State of Tamil Nadu,
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Fort St. George, Chennai-9.

4.The Commercial Tax Officer (FAC),
Perur Assessment Circle, Commercial Taxes Buildings,
Coimbatore-18.

THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY,J.

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