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W.P.No.7283 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.7283 of 2022

Southern Agrifurane Industries (P) Ltd.,
Represented by Vice President (Finance) D R Augustine Paulraj,
MGM Centre, No.1, 9th Street,
Dr.Radhakrishnan Salai, Mylapore,
Chennai – 600 004. ... Petitioner

Vs.

1. The Commissioner of Commercial Taxes & SGST,
Ezhilagam, Chepauk,
Chennai – 600 005.
2. The Assistant Commissioner of Commercial Taxes,
Villupuram – I,
No.27/11 V.O.C.Street,
Viluppuram – 605 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus to direct the 1st Respondent department to issue Form “C” declaration under the Central Sales Tax Act, 1956, to the Petitioner herein for their purchases of Extra Neutral Alcohol effected from outside the State of Tamil Nadu.

For Petitioner : Mr.Joseph Prabakar



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For Respondents : Mr.V.Prashanth Kiran
Government Advocate

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ORDER

This Writ Petition has been filed for a Mandamus to direct the 1st Respondent department to issue Form “C” declaration under the Central Sales Tax Act, 1956, to the Petitioner herein for their purchases of Extra Neutral Alcohol effected from outside the State of Tamil Nadu.

2. During the pendency of the present Writ Petition, the Petitioner has also filed W.P.No.24968 of 2022 for the following relief:-

“This Writ Petition has been filed for issuance of Writ of Certiorarified Mandamus to call for the records in Letter No.PP1/13136/2020, dated 30.03.2022 issued by the 1st respondent and to quash the same as arbitrary and illegal and further to direct the 1st respondent to allow the Petitioner to issue/generate the 1st respondent to allow the Petitioner to generate Form “C” declaration under the Central Sales Tax Act, 1956 for their purchase of Extra Neutral Alcohol effected from outside the State of Tamil Nadu”

3. In the said Writ Petition, the Petitioner has challenged the Order dated 30.03.2022 bearing Letter No.PP1/13136/2020 passed by the Additional Chief Secretary to the Commissioner of Commercial Tax, the 1st Respondent therein.

4. The said Writ Petition was disposed of by this Court by a detailed



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9. With the above observation, this writ petition is disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.”

5. In view of the above, nothing further survives except to direct the Respondents to comply with the directions of the Court in W.P.No.24968 of 2022 dated 18.10.2023

6. Writ Petition stands disposed of with the above observations and directions. No cost.

30.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm

To

1. The Commissioner of Commercial Taxes & SGST,
Ezhilagam, Chempauk,
Chennai – 600 005.



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2. The Assistant Commissioner of Commercial Taxes,
Villupuram – I,
No.27/11 V.O.C.Street,
Viluppuram – 605 602.

C.SARAVANAN, J.

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