



WEB COPY



W.A. Nos. 2419, 2420, 2425 & 2445 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.A. Nos. 2419, 2420, 2425 & 2445 of 2022

&

C.M.P. Nos. 18695, 18698, 18703, 18722, 18755, 18923 & 18925 of 2022

1. The State of Tamil Nadu,
rep. by the Secretary to Government,
Commercial Taxes & Registration (B1)
Department,
Fort St. George, Chennai – 9.
2. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.
3. The Assistant Commissioner (CT),
Arisipalayam Assessment Circle,
Salem.

..Appellants in
all appeals

Vs.

M/s. AVR Swarnamahal Jewellery Private Ltd.,
rep. by its Partner,



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No.251-A, Omalur Main Road,
Swarnapuri, Salem – 4.

..Respondent in
all appeals

Prayer: Writ Appeals under Clause 15 of Letters Patent against the common order dated 12.07.2018 passed in W.P. Nos. 7566, 7564, 7563 & 7565 of 2010 respectively.

For Appellants in all appeals	::	Mr.V. Prashanth Kiran, Govt. Advocate
For Respondent in all appeals	::	Mr.P. Rajkumar

J U D G M E N T

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

These writ appeals are taken up for final disposal and are dismissed as for an earlier period, similar appeals filed by the State were dismissed by a Division Bench consisting of one of us (SVNJ) vide order dated 08.04.2022 in W.A. Nos. 1079 & 1084 of 2022. The relevant portion of the judgment reads as follows:

'3. It was submitted by the respondent and also by



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the appellants herein that the issue stands decided against the State Government in the matter of Patina Gold Ornaments Pvt. Limited Vs. Assistant Commissioner (CT), Park Road Circle, Erode and another (2018) 50 GSTR 114 (Mad.). It was also submitted by the learned counsel appearing for the State that the State intends to file a Review Petition and therefore, these writ appeals may be dismissed and liberty may be given to the State to file a Review Petition.

4. Since the issue involved is covered by the decision in Patina Gold Ornaments Pvt. Limited Vs. Assistant Commissioner (CT), Park Road Circle, Erode and another (2018) 50 GSTR 114 (Mad.), the present appeals are also liable to be dismissed. Accordingly, these writ appeals are dismissed, however liberty is granted to the State to file Review Petition, if so advised and in the event, the Review Petition is admitted and the State succeeds, the State is at liberty to reopen the assessment in accordance with law.'

2. Therefore, the writ appeals are dismissed for statistical purpose with liberty to restore the same in case, the review application filed against

S. VAIDYANATHAN,J.



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AND

C. SARAVANAN,J.

nv

the order passed by this Court in ***Patina Gold Ornaments case*** is allowed.

No costs. Connected C.M.Ps are closed.

nv

(S.V.N.J.) (C.S.N.J.)
08.11.2022

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