



WEB COPY



W.A.No.457 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.09.2022

CORAM :

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN
AND
THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.A.No.457 of 2018
and
CMP.No.4258 of 2018

The Assistant Commissioner (CT),
Hosur North,
Hosur.

... Appellant

Versus

M/s. Estee Auto Pressings Pvt.Ltd.,
Rep. By Manager (Accounts)
54, SIPCTOT, Phase I, Hosur,
Krishnagiri District.

... Respondent

Appeals preferred under Clause 15 of Letters Patent against the order
passed by the learned single Judge made in W.P.No.1268 of 2017 dated
06.02.2017.

For Appellant : Mr.V.Haribabu,
Additional Govt.Pleader

For Respondent : Mr.K.Prahalad Bhat
Government Advocate



W.A.No.457 of 2018

J U D G M E N T

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The issue involved in this writ appeal is squarely covered by a common judgement passed by the Division Bench of this Court in W.A.No.1260/2017 etc. batch dated 31.03.2022 in the case of *State of Tamilnadu vs. Everest Industries Limited*, which is in favour of the respondent herein. Following the said decision, we also passed a similar order in W.A.No.812 of 2019, dated 08.09.2022, granting liberty to the Commercial Tax Department to work out the remedy before the Hon'ble Supreme Court.

2. In view of the above, we are inclined to dismiss this writ appeal. Accordingly, the Writ Appeal is dismissed in terms of the order dated 31.03.2022 passed in W.A.No.1260/2017 etc. batch. No costs. Consequently, connected miscellaneous petition is closed.

(S.V.N., J.) (C.S.N., J.)
30.09.2022

Internet : Yes
Index : Yes / No
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**S.VAIDYANATHAN,J.
AND
C.SARAVANAN,J.**

vsi

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