



W.A.No.3200 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 26.11.2024**

**CORAM :**

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH  
and  
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN**

**WA.No.3200 of 2024  
and  
CMP.No.24748 of 2024**

1.The State of Tamil Nadu,  
Rep. by its Secretary,  
Commercial Taxes Department,  
Fort St. George, Chennai.

2.The Assistant Commissioner (CT),  
Anna Salai Assessment Circle,  
Chennai.

.. Appellants

VS

M/s.Lucas – TVS Ltd.,  
Rep. by the Company Secretary and  
General Manager (Finance),  
11, Patullos Road,  
Chennai-600 002.

.. Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent against the  
order dated 25.02.2020 in WP.No.42227 of 2016 by this Court.



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For Appellants : Mr.C.Harsha Raj  
Additional Government Pleader

For Respondent : Mr.R.L.Ramani, Senior Counsel  
for Mr.C.Subramanian

### **JUDGMENT**

*(Delivered by Dr.ANITA SUMANTH..J)*

The issue in question relating to reversal of ITC under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2007 has been decided adverse to the revenue by a Division Bench of this Court in the case of *the State of Tamil Nadu, represented by its Secretary, Commercial Taxes Department, The Deputy Commissioner (CT) (FAC) v. M/s.Everest Industries Limited* [(2022) 103 G.S.T.R. 10 (Mad)].

2.The State has filed an appeal before the Supreme Court which is still at diary stage. Hence, there is no infirmity in the order of the learned single Judge following the order of the Division Bench and hence we upheld order of the writ Court quashing the assessment.

3.Liberty is granted to the assessing authority to revive the assessment, in the event, the decision of the Division Bench is reversed by the Supreme Court. It is made clear that such liberty would have to be exercised within a period of four (4) weeks from the date of judgment of the Supreme Court, or not at all.



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4.This writ appeal is dismissed with liberty. No costs. Connected  
miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]  
26.11.2024

Index:Yes/No  
Speaking order  
Neutral Citation:Yes  
vs



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**and**  
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VS

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