



WEB COPY



W.A.No.1206 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.A.No.1206 of 2018

The Assistant Commissioner (CT)
Nandambakkam Assessment Circle
No.17, Loganathan Nagar, 2nd Street
Choolaimedu, Chennai – 600 004. .. Appellant

Vs.

Tvl.Hindustan Motor Finance Corporation Ltd.
Represented by its Assistant General Manager (Finance)
A.S.Gopalan, 21-C, (South Phase)
5th Street, Industrial Estate
Guindy, Chennai – 600 032. .. Respondent

Prayer: Petition filed under Clause 15 of the Letters Patent, against
the order passed in W.P.No.4053 of 2017 dated 02.06.2017.

For the Appellant : Mr.C.Harsha Raj
Additional Government Pleader

For the Respondent : Not ready in notice

JUDGMENT

(Order of the Court was made by C.SARAVANAN, J.)

It is informed by the learned Additional Government Pleader

that the issue is now squarely covered by the decision of a Single

Judge of this Court in the case of **M/s. Everest Industries**

Limited, rep. by its Senior Manager, Finance vs. State of



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Tamil Nadu, rep. by its Secretary, Commercial Taxes

Department and another¹, which has also been affirmed by a Division Bench of this Court in the case of **State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another Vs. M/s. Everest Industries Limited, rep. by its Senior Manager, Finance²**. However, would submit that the Department is in appeal before the Hon'ble Supreme Court of India in SLP.No.5815 of 2023 and the Hon'ble Supreme Court of India has ordered stay of the refund of the amount.

2. Considering the same, we find no merit in the present writ appeal, accordingly, we dismiss the writ appeal, however with liberty to the respondent to proceed further in accordance with the decision of the Division Bench cited *supra*. There shall be no order as to costs. Consequently, C.M.P.No.9734 of 2018 is closed.

(R.S.K., J.) (C.S.N, J)
30.08.2024

Neutral Citation:Yes/No

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¹ WP No.7969 of 2014 & etc. batch; dated: 06.02.2017.

² WA No.1260 of 2017 & etc. batch; dated: 31.03.2023.



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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

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