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W.A.Nos.2894 of 2024 of etc.,batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

and

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.A.Nos.2894, 2900, 2901, 3036, 3037 and 3038 of 2024 and
C.M.P.Nos.21346, 21413, 21414, 21425, 21427, 22763, 22766, 22775, 22776,
22779 and 22782 of 2024**

W.A.No.2894 of 2024:

1. The State Tax Officer,
Gobichettypalayam Assessment Circle,
No.54, Bharathi Street,
Gobichettypalayam - 638 452.
2. The Appellate Deputy Commissioner (ST) (FAC),
No.161, Brough Road,
Erode - 638 001.

... Appellants

-Vs-

M/s.Saradhambika Paper,
Board Mills Private Limited,
Represented by its Director,
Mrs.A.Sudha,
No.17, Rajiv Nagar,
Periya Semu Erode,
Now at Sellakumarapalayam,
Polavakalipalayam Post,
Gobichettypalayam - 638 476.

... Respondent

PRAYER : Appeal filed under Clause 15 of Letters Patent, to set aside the order in W.P.No.590 of 2021 dated 30.06.2021.



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W.A.Nos.2894 of 2024 of etc.,batch

For Appellants : Mr.T.N.C.Kaushik
in all W.As Additional Government Pleader

COMMON JUDGMENT

(Judgment of the Court was delivered by **R.SURESH KUMAR, J.**)

The issue raised in these batch of writ appeals arising out of the order passed by the writ Court in W.P.Nos.590 of 2021 etc., batch is covered by the decision of this Court in *W.A.Nos.1094 of 2015 etc., batch* by a Co-ordinate Bench of this Court *dated 28.02.2023* in the matter of *Eastman Exports Global Clothing (P) Ltd., Represented by its Chairman and Managing Director N.Chandran Vs. The Assistant Commissioner (CT), Tirupur (North) Circle, Tirupur and others.*

2. In fact, following the said decision, we have also disposed *T.C.No.28 of 2024* in the matter of *State of Tamil Nadu, Represented by its Joint Commissioner (ST) Vs. Tvl.Marks Engineering Works*, by our order dated 19.09.2024, which reads thus:

"3. It is not in controversy that the issue raised in this revision has already been considered and decided in a batch of cases in W.A.Nos.1094 of 2015 etc., batch by a Co-ordinate Bench of this Court dated 28.02.2023 in the matter of Eastman Exports Global Clothing (P)



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***Ltd., Vs. The Assistant Commissioner (CT), Tirupur
(North) Circle, Tirupur and others.***

4. Following the said decision, we are inclined to dismiss this Tax Case Revision and accordingly, it is dismissed. However, there shall be no order as to costs. We reiterated that 100% assemblage of final product is impossible and therefore, input credit cannot be denied."

3. This position is not controverted by the learned Additional Government Pleader appearing for the appellants.

4. In view of the same, all these Writ Appeals are dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K., J.)

(C.S.N., J.)

28.10.2024

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

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**R.SURESH KUMAR, J.
and
C.SARAVANAN, J.**

vji

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22766, 22775, 22776, 22779 and 22782 of 2024**

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