IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2024

CORAM :

THE HON'BLE MR.R.MAHADEVAN, ACTING CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.1673, 1590 and 1617 of 2024

1.The State of Tamil Nadu,
rep. by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai-600 009.

2.The Commercial Tax Officer,
Tondiarpet Assessment Circle,
Chennai-600 081. .. Appellants in all WAs

Vs

M/s.Thangam Metal Cans Private Limited,
rep. by its Director,
17 & 26, T.H. Road,
Tondiarpet,
Chennai-600 081. .. Respondent in W.A.1673/2024

M/s.Ariba Plasti Cans,
rep. by its Partner,
23, T.H. Road,
Tondiarpet,
Chennai-600 081. .. Respondent in W.A.1590/2024

M/s.Thangan Tin Cans Private Limited,
rep. by its Director,
17 & 26, T.H. Road,
Tondiarpet,
Chennai-600 081. .. Respondent in W.A.1617/2024

Prayer: Appeals under Clause 15 of the Letters Patent against the common order dated 9.9.2020 passed by the learned Single Judge in W.P.Nos.12380 to 12382 of 2016.

For the Appellants : Mr.M.Venkateswaran
Spl. Government Pleader

For the Respondents : Mrs.Hema Muralikrishnan

COMMON JUDGMENT

(Judgment delivered by the Hon'ble Acting Chief Justice)

Heard Mr.M.Venkateswaran, learned Special Government Pleader for the appellants and Mrs.Hema Muralikrishnan, learned counsel for the respondents.

2. Learned Special Government Pleader and learned counsel for the respondents are *ad idem* that the issue involved in these appeals is covered by the decision of this Court in W.A.Nos.1260 of 2017 etc. batch, dated 31.03.2022 [*The State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department, Fort St. George, Chennai-600 009 and another v. M/s.Everest Industries Limited, rep. by its Senior Manager-Finance, Podanur Post, Coimbatore-641 023*].

3. It is reported that the Apex Court, while ordering notice in the delay condonation applications in Special Leave Petition (Civil) Diary No.6031 of 2024 dated 1.4.2024 [*The Commissioner of Commercial Taxes and another v. Tvl. Bharath Traders*], granted stay of the aforesaid order only in respect of the refund.

3. These writ appeals are disposed of in the light of the decision in W.A.No.1260 of 2017 etc. batch, dated 31.3.2022. The grant of refund shall be considered by the appellants based on the decision to be rendered by the Apex Court.

There shall be no order as to costs. Consequently, C.M.P.Nos.11818, 11294, 11295, 11342 and 11834 of 2024 are closed.

(R.M.D., ACJ.) (M.S.Q., J.)
112.06.2024

Index : Yes/No
NC : Yes/No
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THE HON'BLE ACTING CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ,J.

bbr

W.A.Nos,1673, 1590 and 1617 of 2024

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