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W.A.No.3236 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2024

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.A.No.3236 of 2024
and
C.M.P.No.24997 of 2024**

The Assistant Commissioner (CT),
Peelamedu North Circle,
Coimbatore.

... Appellant

-Vs-

M/s.Bright Foundaries Coimbatore Private Ltd.,
Represented by its Joint Managing Director,
Mr.S.Balraj,
No.33, Maheshwar Nagar,
3rd Street, Peelamedu,
Coimbatore - 641 004.

... Respondent

PRAYER : Appeal filed under Clause 15 of Letters Patent, to set aside the order in W.P.No.29609 of 2022 dated 13.02.2023 and allow the above writ appeal.

For Appellant : Mr.C.Harsharaj
Additional Government Pleader

For Respondent : Mr.B.Raveendran



W.A.No.3236 of 2024

J U D G M E N T

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(Judgment of the Court was delivered by **C.SARAVANAN, J.**)

It is informed by the learned counsel appearing for both sides that the issue, as on date, is covered against the appellant / Commercial Tax Department in terms of the decision of this Court in the case of *State of Tamil Nadu and another -vs- Everest Industries Limited* reported in (2022) 103 GSTR 10. We have recently dismissed several cases filed by the Commercial Tax Department. Hence, we do not find any reasons to admit the appeal, hence, this Writ Appeal is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

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

13.11.2024

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

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