IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2024

CORAM :

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

W.A.No.3468 of 2024
and C.M.P.No.26998 of 2024

The Commercial Tax Officer,
Palladam 2 Circle, Tiruppur .... Appellant

vs

M/s. Propel Industries Pvt Ltd.,
Rep. by its Sr.Manager (Accounts),
Mr.S.V.Sankar,663, Ravathur Main Road,
Coimbatore – 641 103. .... Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent against order dated 22.02.2023 made in W.P.No.7325 of 2022.

For Appellant : Mr.G.Nanmaran,
Special Government Pleader

For Respondent : Mr.B.Raveendran

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,*

Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

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 Special Leave Petition bearing SLP No.5815 of 2023, which is pending. 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.

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

[A.S.M. J] [G.A.M., J]
29.11.2024

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Index:Yes/No
Neutral Citation:Yes
Speaking order

W.A.No.3468 of 2024