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T.C.No.27 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2024

CORAM

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

T.C.No.27 of 2016

The State of Tamil Nadu,
Represented by
The Deputy Commissioner (CT),
Chennai (South) Division,
Greams Road,
Chennai - 6.

... Petitioner

-Vs-

Tvl.Heinz India Private Limited,
No.39, Velachery Road,
Chennai - 32.

... Respondent

PRAYER : Tax Case Revision filed under Section 38(I) of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) at Chennai dated 26.04.2002 in T.A.No.71 of 2001.

For Petitioner : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

For Respondent : Mr.N.Chandira Sekar
for M/s.N.Inbarajan



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ORDER

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

The petitioner is before this Court aggrieved by the impugned order dated 26.04.2002 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) at Chennai, in T.A.No.71 of 2001.

2. Both the learned counsel for the petitioner and the respondent confirm that, the issue is now squarely covered in favour of the petitioner / Revenue in terms of the decision of the Hon'ble Supreme Court in the case of ***Heinz India Limited Vs. The State of Kerala*** reported in **2023 SCC Online SC 561**.

3. In view of the above, this Tax Case Revision stands allowed. No costs.

(R.S.K., J.) (C.S.N., J.)
22.08.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No

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- To
1. The Deputy Commissioner (CT),
Chennai (South) Division,
Greams Road,
Chennai - 6.
 2. The Tamil Nadu Sales Tax Appellate Tribunal
(Main Bench),
Chennai.



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

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