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W.P.No.1727 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.1727 of 2018

Cholan Paper and Board Mills Ltd.
Having Registered office at Pukkathurai
Madhuranthagam Taluk, Kancheepuram District
Rep. By its Managing Director
ARM Govindarajan. .. Petitioner
Vs.

1. The Commercial Tax Officer
Maduranthagam Assessment Circle
Kancheepuram District.
2. The Assistant Commissioner (CT)
Maduranthagam Assessment Circle
Kancheepuram District. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorarified mandamus, calling for the records of the second respondent in TTN/33570800222/2013-14 dated 04.07.2016 passed therein and further direct the second respondent not to apply Sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein inasmuch as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For the Petitioner : Ms.P.T.Ramadevi

For the Respondents : Mr.C.Harsha Raj



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Additional Government Pleader

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ORDER

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

In this writ petition, the petitioner is only challenging the notice dated 04.07.2016, issued to the respondent for the assessment year 2013-14.

2. Learned Additional Government Pleader appearing for the respondent fairly submits that the issue, as on date, is covered against the Revenue in terms of the decision of the learned Single Judge in the case of ***M/s. Everest Industries Limited, rep. by its Senior Manager, Finance vs. State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another¹***, which has also been affirmed by a Division Bench of this Court in the case of ***State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another Vs. M/s. Everest Industries Limited, rep. by its Senior Manager, Finance²***. However, would submit that the Department is in appeal before the Hon'ble Supreme Court of India in SLP.No.5815 of 2023 and the Hon'ble Supreme Court of India has ordered stay of the refund of the amount.

1 WP No.7969 of 2014 & etc. batch; dated: 06.02.2017.

2 WA No.1260 of 2017 & etc. batch; dated: 31.03.2023.



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3. Considering the same, we are inclined to close this writ petition by directing the respondent to pass orders in accordance with the decision of the Division Bench dated 31.03.2023, cited *supra*, with liberty to proceed further. Consequently, W.M.P.No.2150 of 2018 is closed.

(R.S.K., J.) (C.S.N, J)
30.08.2024

Neutral Citation:Yes/No

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To:

1. The Commercial Tax Officer
Maduranthagam Assessment Circle
Kancheepuram District.
2. The Assistant Commissioner (CT)
Maduranthagam Assessment Circle
Kancheepuram District.



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R. SURESH KUMAR, J.
AND
C. SARAIVANAN, J.
(drm)

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