



WEB COPY



T.C.No.28 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2024

CORAM

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

T.C.No.28 of 2024

State of Tamil Nadu,
Represented by Joint Commissioner (ST),
Coimbatore Division, Coimbatore. ... Petitioner

-Vs-

Tvl.Marks Engineering Works,
No.67/8, Athipalayam Road,
Chinnavedampatty,
Coimbatore. ... Respondent

PRAYER : Tax Case Revision filed under Section 60 of TNVAT Act, 2006 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore dated 07.11.2023 passed in CTSA.No.66 of 2018.

For Petitioner : Mr.C.Harsharaj
Additional Government Pleader
For Respondent : Mr.N.Prasad

O R D E R

(Order of the Court was made by **R.SURESH KUMAR, J**)

This tax case revision is filed against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in CTSA.No.66 of 2018 dated 07.11.2023.



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2. Heard Mr.C.Harsharaj, learned Additional Government Pleader for the petitioner Revenue and Mr.N.Prasad, learned counsel for the respondent assessee.

3. It is not in controversy that the issue raised in this revision has already been considered and decided in a batch of cases in *W.A.Nos.1094 of 2015 etc., batch* by a Co-ordinate Bench of this Court *dated 28.02.2023* in the matter of *Eastman Exports Global Clothing (P) Ltd., Vs. The Assistant Commissioner (CT), Tirupur (North) Circle, Tirupur and others.*

4. Following the said decision, we are inclined to dismiss this Tax Case Revision and accordingly, it is dismissed. However, there shall be no order as to costs. We reiterated that 100% assemblage of final product is impossible and therefore, input credit cannot be denied.

(R.S.K., J.) (C.S.N., J.)
19.09.2024

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

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To

The Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench),
Coimbatore.



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

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