



WEB COPY



T.C.No.34 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2024

CORAM

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

T.C.No.34 of 2024

State of Tamil Nadu,
Represented by Joint Commissioner (CT),
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.67 of 2018.

For Petitioner : Mr.G.Nanmaran
Special Government Pleader
For Respondent : Mr.N.Prasad

ORDER

(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.67 of 2018 dated 07.11.2023.



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2. In fact, a similar issue had come up for consideration before us in **T.C.No.28 of 2024** in the matter of **State of Tamil Nadu Vs. Tvl.Marks Engineering Works**, where having considered the earlier decision of a Co-ordinate Bench of this Court made in **W.A.Nos.1094 of 2015 etc., batch 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**, we have dismissed the said T.C.No.28 of 2024 filed by the Revenue / State.

3. Since the issue is covered by the said decision, this Tax Case Revision is also to be dismissed on the same line, hence, it is dismissed. However, there shall be no order as to costs.

(R.S.K., J.) (C.S.N., J.)
22.10.2024

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

vji



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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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