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W.A.Nos.2161, 2162, 2163, 2207,
2191, 2194 and 2209 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.A.Nos.2161, 2162, 2163, 2207, 2191, 2194 & 2209 of 2024
and C.M.P.Nos.15303, 15305, 15307, 15308, 15309, 15310,
15590,15592, 15498, 15501, 15510, 15511 & 15596 of 2024**

The Assistant Commissioner
Royapettah Assessment Circle
Station, 46, Greenways Road
Chennai - 28.

... Appellant in all the W.As.

Vs.

Tvl.SREI Equipment Finance Pvt Ltd.,
Rep.by The Authorized Signatory/
Associate Vice-president Rajesh Kumar Dhawan
290 Peters Road Chennai - 014.

... Respondent in all the W.As.

Common Prayer : Writ Appeal under Clause 15 of the Letters Patent against the common order passed in W.P.Nos.38520,38518, 37784, 38519 and 28526 of 2016 W.P.No. 2521 of 2017 and and W.P.No.40116 of 2015 dated 17.06.2021.

In All the W.As.

For Appellant : Mr.G.Nanmaran
Special Government Pleader



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2191, 2194 and 2209 of 2024*

COMMON JUDGMENT

(Delivered by R.SURESH KUMAR,J.)

The issue raised in this batch of Writ Appeals has already been raised in W.A.Nos.1673, 1590 and 1617 of 2024 as well as W.A.No.2248 of 2024. The first three cases were disposed of by a Co-ordinate Bench of this Court by a common order dated 12.06.2024 and the fourth one was disposed of by another Co-ordinate Bench of this Court by an order dated 26.07.2024.

2. The main issue which was concluded by a Division Bench judgment dated 31.03.2022 made in W.A.Nos.1260 of 2017 etc., batch dated 31.03.2022 (The State of Tamil Nadu, rep.by its Secretary, Commercial Taxes Department, and another -vs- M/s.Everest Industries Limited) has been appealed before the Hon'ble Supreme Court in S.L.P.(Civil) Diary No.5815 of 2023 and the Hon'ble Supreme Court, by an order dated 25.07.2023 issued notice at the condone delay stage and granted stay of refund alone pursuant to the order of the High Court until further orders.

3. Following the same, the aforesaid two orders were passed by the Co-ordinate Benches of this Court. In the first order in W.A.Nos.1673, 1590 and 1617 of 2024 dated 12.06.2024, the following order was passed:



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" 4. These writ appeals are disposed of in the light of the decision in W.A.No.1260 of 2017 etc., batch dated 31.03.2022. The grant of refund shall be considered by the appellants based on the decision to be rendered by the Apex Court."

4. In the second order in W.A.No.2248 of 2024 dated 26.07.2024, the following order was passed:

4. Hence, this writ appeal is also **disposed of** in terms of the order dated 31.03.2022 in W.A.No.1260/2017. No costs. However, the grant of refund shall be considered by the appellants based on the decision to be rendered by the Hon'ble Supreme Court in SLP (Civil) Diary No.6031/2024. Consequently, connected miscellaneous petition is closed."

5. In view of the said orders, we are inclined to dispose of these Writ Appeals also in terms of the said orders. Therefore, the grant of refund can be considered by the appellant based on the decision to be rendered by the Hon'ble Supreme Court in SLP (Civil) Diary No.5815/2023 and SLP (Civil) Diary No.6031/2024. No costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K.,J.) (C.S.N.,J.)
12.08.2024

NCS : Yes/No
Index : Yes/No
KST

R.SURESH KUMAR, J.



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AND
C.SARAVANAN, J.

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