



W.P.Nos.28089, 28090 and 28091 of 2021

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.28089, 28090 and 28091 of 2021

and

W.M.P.Nos.29660, 29663, 29661, 29664, 29662 & 29665 of 2021

Tvl.Vaishnavi Graphics Pvt Ltd.,
Represented by its Accountant,
K.Sudhakar,
No.40, Vyasarpadi Co-op Indus Estate,
Vysarpadi, Chennai – 39.

... Petitioner in all W.Ps

Vs

The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Chennai – 03.

... Respondent in all W.Ps

Prayer in W.P.No.28089 of 2021: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the respondent in TIN/33661223141/13-14 dated 08.12.2021 and quash the same.



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Prayer in W.P.No.28090 of 2021: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the respondent in TIN/33661223141/15-16 dated 29.11.2021 and quash the same.

Prayer in W.P.No.28091 of 2021: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the respondent in TIN/33661223141/14-15 dated 13.12.2021 and quash the same.

For Petitioner : Mr.S.N.Kirubanandam
(in all W.Ps)

For Respondent : Mr.V.Prashanth Kiran
(in all W.Ps) Government Advocate

COMMON ORDER

It is confirmed by the learned counsel for the petitioner and the learned Government Advocate for the respondents that the issue as on date, stands covered in favour of the petitioner in terms of the decision of the Division Bench of the Madurai Bench of this Court in a batch of Writ Appeal in W.A.(MD)Nos.1613 of 2020 etc., batch dated 01.12.2022 arising out of the learned Single Judge of the Madurai Bench of this Court in W.P.(MD).Nos.15103 of 2015. The Court had followed its



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earlier decision in W.A.No.1260 of 2017 etc., batch dated 31.03.2022 in the case of ***The State of Tamil Nadu, Rep by its Secretary, Commercial Taxes Department Vs. M/s.Everest Industries Limited.***

2. Respectfully, following the views of the Hon'ble Division Bench, these writ petitions stand allowed, although the learned counsel for the petitioner would submit that the department has obtained stay in so far as the recovery of refunds, the issue stated is in favour of the petitioner. Refunds if any, will be subject to the out come of the final decision of the Hon'ble Supreme Court in SLP.(Civil) Diary No.5815 of 2023.

3. These Writ Petitions stand allowed with the above observations. No costs. Consequently, the connected writ miscellaneous petitions are closed.

12.08.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No



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To

The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Chennai – 03.



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C.SARAVANAN, J.

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