IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2024

CORAM

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

W.A.No.3673 of 2024

State Tax Officer
Oragadam Assessment Circle
Padaapai – 601 301
Kancheepuram District. ... Appellant

Vs

M/s.Kosei Minda Aluminium Company Pvt. Ltd.
Rep. By its Authorized Signatory
No.20A & 20B, Vadakkupattu Village
Sriperumbudur Taluk
Kancheepuram District – 603 204. ... Respondent

For the Appellant : Mr.G.Nanmaran
Special Government Pleader

Prayer: Appeal filed under Clause 15 of the Letters Patent, against the order dated 07.06.2022 made in W.P.No.4364 of 2019.

JUDGMENT

(Judgment of the Court was authored 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 made in ***The State of Tamil Nadu, Rep. by its Secretary, Commercial Taxes Department, and another vs. M/s.Everest Industries Limited***[1] 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, 1950 and 1617 of 2024 dated 12.06.2024, the following order was passed:

> *" 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."*

1 *W.A.Nos.1260 of 2017 etc., batch; dated 31.03.2022.*

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. There shall be no order as to costs. Consequently, C.M.P.No.29036 of 2024 is closed.

(R.S.K, J.) (C.S.N, J.)
19.12.2024

Neutral Citation : Yes/No

drm

R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

W.A.No.3673 of 2024

19.12.2024