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W.A.No.3390 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2024

CORAM

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

**W.A.No.3390 of 2024
and C.M.P.No.26365 of 2024**

Assistant Commissioner (ST)
T.Nagar Assessment Circle
Greenways Road, Chennai-28.

....

Appellant

Vs.

Tvl.Barath Agri International Trading
Private Limited, Rep.by its Authorised
Signatory Mr.K.Govindarajulu
S/o K.Jayaram, Mylai Ranganathan
Street, T.Nagar, Chennai-17.

....

Respondent

Prayer : Writ Appeal under Clause 15 of the Letters Patent to pass an order setting aside the order passed by the learned Judge in W.P.No.14200 of 2019 dated 26.08.2022.

For Appellant : Mr.V.Prasanth Kiran
Government Advocate

For Respondent : Mr.M.Hariharan



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ORDER

(Order of the Court was made by **C.SARAVANAN, J.**)

This intra Court Appeal is directed against the order dated 26.08.2022 passed by the Writ Court in W.P.No.14200 of 2019.

2. Learned counsel for the appellant and the respondent confirmed that the issue is now squarely covered by a decision of the Coordinate Bench of this Court in the matter of **State of Tamil Nadu and Another -vs- Everest Industries Limited (2022) 103 GSTR 10**. Although Special Leave Petitions have been filed in S.L.P.(D) No.5815 of 2023 etc., the Hon'ble Supreme Court, after having entertained the SLPs, has granted an interim order of stay of refund alone.

4. Hence, we are of the view that this appeal has to be dismissed in view of the order passed by the Division Bench of this Court in **State of Tamil Nadu and Another -vs- Everest Industries Limited (2022) 103 GSTR 10**. The Writ Appeal is accordingly dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(R.S.K.,J.) (C.S.N.,J.)
25.11.2024

Internet : Yes/No
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R.SURESH KUMAR, J.



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