



WEB COPY



W.A.No.3331 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR

AND

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.A.No.3331 of 2024

The Deputy Commissioner (CT)-IV (FAC)

Large Taxpayers Unit

Dugar Towers, 5th Floor, No.34

(Old No.123), Marshall Road

Egmore, Chennai – 600 008.

.. Appellant

Vs.

Hyundai Motors India Ltd.

Rep. By its General Manager – Taxation T.Saravanan

H-1, SIPCOT Industrial Park, Irrungattukottai

Sriperumbudur Taluk, Kancheepuram District

Tamil Nadu – 602 117.

.. Respondent

Prayer: Appeal filed under Clause 15 of the Letter Patent Act,

against the order made in W.P.No.30426 of 2015 dated 22.08.2022.

For the Appellant : Mr.V.Prasanth Kiran
Government Advocate

For the Respondent : Mr.N.Prasad

JUDGMENT

(Judgment of the Court was authored by C. SARAVANAN, J.)

This intra-Court appeal is directed against the order dated 22.08.2022 passed by the Writ Court in W.P.No.30426 of 2015.



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2. In light of the decision of the Division Bench of this Court in the case of ***The State of Tamil Nadu and Ors. vs. M/s. Everest Industries Limited¹***, we have been dismissing appeals. We find no reason to take a different stand in this case as well. Therefore, this writ appeal is liable to be dismissed, however, we preserve the rights of the Department, as has been ordered in paragraph 11 of the impugned order.

3. The writ appeal, accordingly, stands dismissed. There shall be no order as to costs. Consequently, C.M.P.No.25874 of 2024 is closed.

(R.S.K., J.) (C.S.N, J)
20.11.2024

Neutral Citation:Yes/No

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¹ W.A.No.1260 of 2017 & etc. batch; dated: 31.03.2022.



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

(drm)

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