IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.12.2024

CORAM :

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

T.C.No.77 of 2024

The State of Tamil Nadu
Rep. By the Joint Commissioner (ST)
Salem Division, Salem. .. Petitioner

Vs.

Tvl. Mysore Poly Foams
No.132, Veerasamy Pudur
Gajalnaikampatty Nagar
Salem – 636 201. .. Respondent

Prayer: Tax Case Revision filed under Section 60 of the TNVAT Act, 2006, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, in CTSA No.38/2019 dated 30.01.2024.

For the Petitioner : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

(Order of the Court was authored by R.SURESH KUMAR, J.)

The issue raised in this revision is that, whether the Appellate Tribunal was justified in reversing the Reverse Tax Credit.

2. The State being the petitioner, represented by *Mr.G.Nanmaran*, learned Special Government Pleader (Taxes), would urge that the issue is 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***[1]. Insofar as the law which has been settled by the Division Bench in Paragraph 126 of the judgment, by virtue of the amendment that has been made by omitting Section 19(5)(c) of the Act, whether the intention of the Legislature was clear in allowing the Input Tax Credit for the inter-state sale to registered and unregistered dealers with retrospective effect was the question still to be answered.

3. Learned Special Government Pleader (Taxes) has relied upon the Special Leave Petitions arising out of the aforesaid Division Bench order, referred to *supra,* in S.L.P.(D) No.5815 of 2023, where the Hon'ble Supreme Court, after having entertained the SLPs, has granted an interim order of stay of refund alone pursuant to the impugned order of the High Court until further

1 *(2022) 103 GSTR 10*

orders.

4. Though it was canvassed by the learned Special Government Pleader (Taxes) to show such indulgence by this Court, we are not impressed with the same. The reason being that, the law since has been declared by the Division Bench as stated in ***Everest Industries Limited***, as cited *supra*, we respectfully follow the same. Hence, this Tax Case fails and accordingly it is dismissed. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
12.12.2024

Neutral Citation:Yes/No

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<u>R. SURESH KUMAR, J.</u>
<u>AND</u>
<u>C. SARAVANAN, J.</u>

(drm)

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