IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2024

CORAM

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

Tax Case No.76 of 2024

The State of Tamil Nadu
Represented by the Joint Commissioner (CT)
Salem Division, Salem. .... Petitioner

Vs.

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

Prayer : Tax Case Revision Petition under Section 60 of the TNVAT Act, 2006 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore dated 30.01.2024 passed in CTSA No.3/2019.

For Petitioner : Mr.G.Nanmaran
Special Government Pleader

O R D E R

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

It is fairly conceded by the learned counsel for the appellant that the issue raised in this Tax Case Revision is 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.**

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

KST

2. In fact, we have dismissed T.C.No.21 of 2024 (State of Tamil Nadu -vs- Tvl.Marks Engineering Works) and T.C.No.50 of 2024 (State of Tamil Nadu -vs- Tvl.Fidle Specialities (P) Ltd) following the aforesaid judgment.

3. Hence, following the law laid down in **State of Tamil Nadu and Another -vs- Everest Industries Limited (2022) 103 GSTR 10**, as cited supra, this Tax Case is dismissed. No costs.

(R.S.K.,J.) (C.S.N.,J.)
11.12.2024

Index : Yes/No
Internet : Yes/No
KST

T.C.No.76 of 2024