



WEB COPY



W.P. No.37651 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 21.12.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.37651 of 2024**

**and**

**W.M.P. Nos.40707 and 40709 of 2024**

N.J.Granite India Pvt. Ltd.,  
Represented by its Authorized Signatory,  
Mr.Manish Maheswari

... Petitioner

**Vs.**

The Assistant Commissioner (ST)(FAC)  
Hosur (South-III)  
Hosur-635 109

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the respondent herein made in TIN:33753366937/2013-14 dated 19.06.2024 and quash the same as being contrary to order dated 28.02.2023 made in W.A.Nos.1094 & 1095 of 2015 and etc in the case of Eastman Exports Global Clothing (P) Ltd., vs assistant commissioner and pass orders.

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Ms.Amrita Dinakaran  
Government Advocate



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## **ORDER**

It is submitted by counsel on either side that the issue that arises for consideration out of the impugned order namely whether manufacturing/invisible loss would attract Section 19(9) of the TNVAT Act, warranting reversal of credit, is covered by the judgment of a Division Bench of this Court in W.A.Nos.1094 & 1095 of 2015 etc. batch dated 28.02.2023.

2. In view thereof, the impugned order dated 19.06.2024 is set aside insofar as the above issue is concerned. It is open to the Revenue to re-do the assessment in accordance with the law laid down by the Division Bench cited supra. In respect of all other issues, the assessment order remains intact.

3. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**21.12.2024**

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No



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To:  
The Assistant Commissioner (ST)(FAC)  
Hosur (South-III)  
Hosur-635 109



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**MOHAMMED SHAFFIQ, J.**

mrn

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