



WEB COPY



W.A.Nos.727 & 725 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.727 & 725 of 2023

&

C.M.P.Nos.6995 & 6998 of 2023

1. The Deputy Commissioner (CT)
Fast Track Assessment Circle II
Dr. Balasundaram Road
Commercial Taxes Complex
Coimbatore – 641 018.
2. The Special Commissioner and Commissioner (CT)
Ezhilagam Building
Ezhilagam, Chepauk
Chennai – 600 005.
3. The State of Tamil Nadu
Rep. by the Secretary
Commercial Taxes Department
Fort St. George
Chennai – 600 009.

Vs.

Appellants in
both W.As.

M/s. Lakshmi Machine Works Ltd.
Periyarayakan Palayam
Coimbatore – 641 020.

Respondent in
both W.As.



W.A.Nos.727 & 725 of 2023

WEB COPY

Prayer : Appeals under Clause 15 of Letters Patent against the common order dated 23.06.2021 passed in W.P.Nos.22040 & 22041 of 2010 respectively.

For Appellants : Mr.Haja Nazirudeen
Additional Advocate General
Assisted by
Mr.C.Harsharaj
Special Government Pleader

For Respondent : Mrs.Lakshmi Sriram

JUDGMENT

(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

Counsel stated that the grievance of the department is with regard to paragraph 6 of the judgment dated 18.02.2020 in W.P.No.37654 of 2016, on which, reliance has been placed while disposing the writ petitions. Therefore, when we informed counsel that the department should then challenge the order dated 18.02.2020 and not the order impugned in these appeals, counsel, in fairness, agreed.



W.A.Nos.727 & 725 of 2023

WEB COPY

2. Appeals are disposed of. There shall be no order as to costs.

Consequently, the interim applications also stand disposed.

(K.R.SHRIRAM, CJ)

(MOHAMMED SHAFFIQ.J.)

18.02.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Deputy Commissioner (CT)
Fast Track Assessment Circle II
Dr. Balasundaram Road
Commercial Taxes Complex
Coimbatore – 641 018.
2. The Special Commissioner and Commissioner (CT)
Ezhilagam Building
Ezhilagam, Chepauk, Chennai – 600 005.
3. The State of Tamil Nadu
Rep. by the Secretary
Commercial Taxes Department



W.A.Nos.727 & 725 of 2023

Fort St. George, Chennai – 600 009.

WEB COPY



WEB COPY



W.A.Nos.727 & 725 of 2023

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

(kpl)

W.A.Nos.727 & 725 of 2023

18.02.2025