

T.C.No.71 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2025

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CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

Tax Case No.71 of 2025

The State of Tamil Nadu
represented by the Joint Commissioner (CT),
Coimbatore Division, Coimbatore.

.. Petitioner

VS

Tvl.K.M.R.Metal Mart,
No.82, N.H.Road, Coimbatore.

.. Respondent

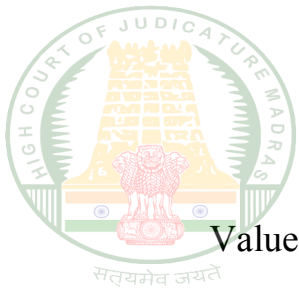
Prayer : PETITION filed under Section 60 of the Tamil Nadu Value Added Tax Act, 2006 against order dated 28.08.2023 made in CTSA No.13 of 2018 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.

For Petitioner : Mr.C.Harsha Raj
Special Government Pleader

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

Learned Special Government Pleader appearing for the petitioner would submit that the issue that arises for consideration relating to reversal of input tax credit under Section 19(2)(v) of the Tamil Nadu



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Value Added Tax Act, 2006 is covered against the State by a decision of this Court in *State of Tamil Nadu and another V. Everest Industries Limited* ((2022) 103 GSTR 10.

2. In light of the same, we see no reason to admit this Tax Case and dismiss the same. However, the State has filed an appeal as against the aforesaid decision of this Court and by order dated 01.04.2024 in a batch of Special Leave Petitions, S.L.P.(C) Diary Nos.6031 of 2024 etc. batch, the Supreme Court has issued notice on the applications seeking condonation of delay as well as in the Special Leave Petitions and has granted an order of stay of refund pursuant to the impugned order of this Court, until further orders.

3. In the interests of consistency, as similar orders have been passed in other matters as well, while reiterating that this Tax Case is dismissed, we grant liberty to the State to revive the present Tax Case, if the result of the Special Leave Petitions pending before the Supreme Court be in its favour. No costs.

[A.S.M., J] [N.S., J]
25.06.2025

sl
Index: Yes/No
Speaking order
Neutral Citation: Yes



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