



W.P.Nos.4655, 4656, 4660, 4682, 4686,
4687, 4694, 4698, 4699, 4701, 4704 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 14.02.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.4655, 4656, 4660, 4682, 4686,
4687, 4694, 4698, 4699, 4701, 4704 of 2023

Arval India Private Limited,
Door No.1, Plot No.14,
Thiruvalluvar Street,
VGP Shanti Nagar, Narayanpuram,
Chennai 600 001, Chengalpattu District,
represented by its Senior Manager Taxation.

.. Petitioner
in all W.Ps

Vs.

1.State of Tamil Nadu,
Commercial Taxes and Registration Department,
Represented by Secretary to Government,
Commercial Taxes and Registration Department Secretariat,
Chennai – 600 009, PBX No.044-25665566.

2.Deputy Commissioner (CT) (Appeal),
Chennai-II (FAC), Chennai -6,
3rd Floor, C.T.Building Annexe,
No.1, Greaves Road, Chennai – 600 006.

3.The Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
Room No.232. II Floor, Integrated Building,
Nandanam, Chennai – 600 035.

.. Respondents
in all W.Ps



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Prayer in W.P.No.4655, 4660, 4682, 4694, 4699 & 4701 of 2023:Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Declaration, declaring that the petitioner is entitled to the Input Tax Credit as claimed by them and that the petitioner is not liable to reverse the same or pay additional tax, interest or penalty under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14.

Prayer in W.P.No.4656, 4686, 4687, 4698 & 4705 of 2023:Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Declaration, declaring that the petitioner is entitled to the benefit of exemption in respect of Zero-rated sales to SEZ units and the claim of sales returns under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14.

In all W.Ps

For Petitioner : Mr.Karthik Sundaram

For Respondents : Mr.Haja Nazirudeen
Additional Advocate General-I
for Mr.V.Prashanth Kiran
Government Advocate
Assisted by Mr.R.Haribabu
Government Advocate



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COMMON ORDER

Learned counsel appearing for the petitioner would submit that he is not pressing these present writ petitions and he has also made an endorsement to that effect.

2.Recording the submission and endorsement made by the learned counsel appearing for the petitioner, these writ petitions are dismissed as not pressed.

14.02.2025

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Index : Yes/No

Neutral Citation: Yes/No

To:

1.State of Tamil Nadu,
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Commercial Taxes and Registration Department Secretariat,
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3. The Assistant Commissioner (ST) (FAC),
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KRISHNAN RAMASAMY, J.

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