



WA Nos.2967 of 2023 etc.

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2025

CORAM

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WA Nos.2967, 2997, 2988, 2983, 2982 of 2023; 238 of 2024
and

CMP Nos.24625, 24712, 24711, 24624, 24817,
24814, 24773, 24763, 24713 of 2023; 1427 of 2024

WA Nos.2967, 2997, 2988, 2983, 2982 of 2023

The Assistant Commissioner (ST)
Tiruppur (North) Assessment Circle
CT Main Building
Kumaran Road
Tiruppur-641601

: Appellant

Vs

Tvl. SCM Garments Pvt Ltd
Rep by its Director Thiru.T.Loganathan
No.57, VOC Nagar (South)
Valayankadu, Tiruppur-641603

: Respondent

Prayer: Appeals filed against the order passed by the learned Single Judge
in WP Nos.7663, 7668, 7670, 7664, 7667 of 2021 dated 30.06.2021.

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WA Nos.2967 of 2023 etc.

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For Appellant : Mr.C.Harsha Raj,
Special Government Pleader

For Respondent : Mr.J.Adithya Reddy

WA No.238 of 2024

- 1.The Assistant Commissioner (ST)
North Assessment Circle,
Tiruppur.
- 2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5 : Appellants

Vs

M/s.Best Corporation (P) Ltd
89/2 Padmavathipuram Avinasi Road
Tiruppur - 641603.
Rep. by its Managing Director R.Rajkumar. : Respondent

Prayer: Appeal filed against the order passed by the learned Single Judge in
W.P.No.9646 of 2013 dated 04.08.2021.

For Appellants : Mr.C.Harsha Raj,
Special Government Pleader

For Respondent : Mr.S.Raveekumar



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COMMON JUDGMENT

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

Mr.Harsha Raj states that the issue involved in these writ appeals is covered by a judgment of this Court in ***Eastman Exports Global Clothing (P) Ltd vs. The Assistant Commissioner (CT) Tirupur (North (Circle), Tirupur¹.***

2. Mr.Ravee Kumar and Mr.Adithya Reddy, both concur. Therefore, the appeals are disposed of. There will be no order as to costs. Consequently, the interim applications also stand disposed of.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

01.04.2025

Index : Yes/No
Neutral Citation : Yes/No
tar

¹ (2023) 112 GSTR 106 (Mad)



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WA Nos.2967 of 2023 etc.

THE HON'BLE CHIEF JUSTICE

AND

MOHAMMED SHAFFIQ, J.

(tar)

To

- 1.The Assistant Commissioner (ST)
Tiruppur (North) Assessment Circle
CT Main Building, Kumaran Road,
Tiruppur-641601
- 2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5

WA Nos.2967, 2997, 2988, 2983
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