



W.A.No. 2140 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2025

WEB COPY

CORAM :

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

**W.A.No. 2140 of 2025
and
C.M.P.No. 16198 of 2025**

- 1.The State of Tamil Nadu
Rep. by the Secretary to the Government,
Commercial Taxes Department,
Fort St.George, Chennai – 9.
- 2.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 5.
- 3.The Assistant Commissioner (ST),
Annur Assessment Circle,
Coimbatore.

.. Appellants

VS

Tvl.S.R.Resins and Chemicals Industries,
Rep. by its Partner A. Vasuhi,
No.58/105, Athipalayam Road,
Chinnavedapatti,
Coimbatore – 641 049.

.. Respondent

Prayer : Writ Appeal filed under Clause 15 of Letters Patent against order dated 25.02.2022 made in W.P.No. 38334 of 2022.

For Appellants : Mr.C.Harsha Raj



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Special Government Pleader

WEB COPY For Respondent : Mr.S.Kaarthick
for Mr.A.Chandra Sekaran

JUDGMENT

(Delivered by Dr.ANITA SUMANTH..J)

Learned Special Government Pleader appearing for the appellants 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 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 Writ Appeal 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 Writ Appeal is dismissed, we grant liberty to the State to revive the present Writ Appeal,



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if the result of the Special Leave Petitions pending before the Supreme Court be in its favour. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [N.S., J]
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sl
Index:Yes/No
Speaking order
Neutral Citation:Yes



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