



W.A.No.1673 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 04.06.2025**

**CORAM :**

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

**Writ Appeal No.1673 of 2025  
and CMP.No.12588 of 2025**

The Assistant Commissioner (CT),  
Peelamedu North Circle,  
Coimbatore.

.. Appellant

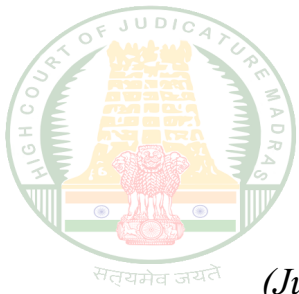
VS

M/s.Bright Foundaries Coimbatore Private Ltd.,  
rep. by its Joint Managing Director,  
Mr.S.Balraj,  
No.33, Maheshwar Nagar,  
3<sup>rd</sup> Street, Peelamedu,  
Coimbatore – 641 004.

.. Respondent

Prayer : APPEAL filed under Clause 15 of the Letters Patent against  
order dated 13.02.2023 made in W.P.No.29612 of 2022 on the file of this  
Court.

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



W.A.No.1673 of 2025

## **J U D G M E N T**

*(Judgment of the Court was delivered by Dr.ANITA SUMANTH.,J)*

WEB COPY Mr.Ravindran, learned counsel accepts notice for the respondent/assessee. Both Mr.Ravindran, learned counsel for the assessee and Mr.C.Harsha Raj, learned Special Government Pleader for the State would accede to the position that the issue that arises for decision 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,



W.A.No.1673 of 2025

if the result of the Special Leave Petitions pending before the Supreme Court be in its favour. No costs. Connected Miscellaneous Petition is also dismissed.

[A.S.M., J] [N.S., J]  
04.06.2025

sl  
Index:No/No  
Speaking order/Non-speaking order  
Neutral Citation:Yes/No

**DR. ANITA SUMANTH,J.**



WEB COPY



*W.A.No.1673 of 2025*

**and**  
**N. SENTHILKUMAR.,J**

sl

**Writ Appeal No.1673 of 2025**  
**and CMP.No.12588 of 2025**

**04.06.2025**