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T.C.Nos.19 to 21 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C.Nos.19 to 21 of 2025

and C.M.P.Nos.9505, 9385 and 9504 of 2025

Tvl.Migatronic India Private Limited
No.22 & 39/20-H, Sowri Street,
Alandur, Chennai 600 016.

.. Petitioner in all TCs.

-vs-

State of Tamil Nadu
Rep. by The Joint Commissioner (CT),
Chennai East Division,
Chennai 600 006.

.. Respondent in all TCs.

Prayer: Tax Case Revision filed under Section 60 of the Tamil Nadu Value Added Tax Act, 2006, against the common order dated 15.11.2024 passed in T.A.No.28 of 2019 and C.O.P.No.51 of 2019, T.A.No.29 of 2019 and C.O.P.No.52 of 2019 and T.A.No.27 of 2019 and C.O.P.No.50 of 2019 on the file of Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai, for the Assessment Years 2014-15, 2013-14 and 2015-16 respectively.

For Petitioner in all TCs. : Mr.Karthik Sundaram

For Respondent in all TCs. : Mr.C.Harsha Raj
Spl. Govt. Pleader for Taxes

* * * * *



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COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The primary ground raised is that in the impugned order, the Tribunal has not dealt with certain judgments referred to and relied upon by appellant during the course of arguments. Mr.Karthik states that those judgments are also mentioned in the written submissions filed and have been dealt with in the written submissions filed by respondent.

2. Therefore, in our view, appellant should go back to the Tribunal by way of Miscellaneous Applications.

3. Appeals are dismissed as withdrawn, with liberty to file Miscellaneous Applications. If Miscellaneous Applications are filed within three weeks, delay, if any, shall deemed to have been condoned.

4. We, however, clarify that we have not made any observation on the merits of the Miscellaneous Applications. It is for the Tribunal to decide.



T.C.Nos.19 to 21 of 2025

WEB COPY

There shall be no order as to costs. Consequently, the interim applications stand closed.

(K.R.SHRIRAM, CJ.)

(MOHAMMED SHAFFIQ, J.)

22.04.2025

Index : Yes/No

Neutral Citation : Yes/No

sra

To

1. The Joint Commissioner (CT),
Chennai East Division,
Chennai 600 006.
2. The Tamil Nadu Sales Tax Appellate
Tribunal (Main Bench), Chennai.



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The Hon'ble Chief Justice
and
Mohammed Shaffiq, J.

(sra)

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