



W.A.No.3527 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.No.3527 of 2023

and

C.M.P.No.28813 of 2023

The Commercial Tax Officer,
Mylapore Assessment Circle,
Greenways Road,
Chennai – 600 028.

... Appellant / Respondent

Vs.

Mudhra Fine Blanc Private Limited,
28/1, Musiri Subramaniam Road,
Mylapore, Chennai – 600 004.

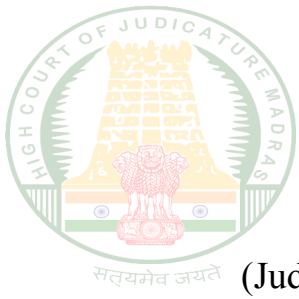
... Respondent / Petitioner

Prayer: Appeal under Clause 15 of the Letters Patent, against the Order dated 09.03.2023 passed in W.P.No.9574 of 2020.

For Appellant : Mr.V.Prashanth Kiran
Government Advocate

For Respondent : Mr.K.A.Parthasarathi

JUDGMENT



W.A.No.3527 of 2023

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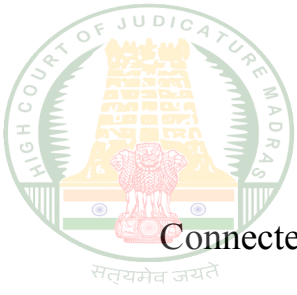
(Judgment of the Court was delivered by **S.M.SUBRAMANIAM, J.**)

The issue involved in the present Writ Appeal pertaining reversal of Input Tax Credit under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006, is no longer *res integra* in view of the decision of a Division Bench of this Court in the case of “**The State of Tamil Nadu, Represented by its Secretary, Commercial Taxes Department, The Deputy Commissioner (CT) (FAC) Vs. M/s.Everest Industries Limited**”, (2022) 103 G.S.T.R. 10 (Mad).

2. Challenging the said decision, the State has filed an appeal before the Hon'ble Supreme Court which is still at diary stage. Hence, there is no infirmity in the Order of the learned single Judge following the Order of the Division Bench and hence we upheld the Order of the Writ Court quashing the assessment.

3. In the light of the above, it is open to the Assessing Authority to revive the assessment. In the event, the decision of the Division Bench is reversed by the Hon'ble Supreme Court, it is made clear that such liberty would have to be exercised within a period of four (4) weeks from the date of Judgment of the Hon'ble Supreme Court, or not at all.

4. This Writ Appeal is dismissed with the above liberty. No costs.



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Connected Miscellaneous Petition is closed.

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[S.M.S., J.]

[C.S.N., J.]

04.09.2025

Neutral Citation : Yes / No

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To:

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S.M.SUBRAMANIAM, J.
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