IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2025

CORAM

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WA Nos.314, 317 and 379 of 2025
and CMP Nos.2494, 2500, 2501,3068 and 3069 of 2025

1. The State of Tamil Nadu,
Rep by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai-600 009.

2. The Commercial Tax Officer,
Tondiarpet Assessment Circle,
Chennai-600 081. .. Appellants in all the appeals

-vs-

M/s Thangam Metal Cans Private Limited,
Rep. by its Managing Director,
17 & 26, T.H.Road, Tondiarpet,
Chennai-600 081. .. Respondent in W.A.No.314 of 2025

M/s Thangam Tin Cans Private Limited,
Rep by its Managing Director,
21, T.H.Road, Tondiarpet,
Chennai-600 081. .. Respondent in W.A.No.317 of 2025

M/s Ariba Plasti Cans,
Rep by its Partner,
23, T.H.Road, Tondiarpet,
Chennai-600 081. ... Respondent in W.A.No.379 of 2025

Prayer: Appeals filed under Clause 15 of Letters Patent against the order passed in W.P.Nos.4029, 4030 and 4031 of 2025 dated 08.07.2021 on the file of this Court.

For Appellants : Mr.C.Harsha Raj
Spl. Government Pleader for Taxes

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COMMON JUDGMENT

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

Sri.Harsha Raj states that the issue in these writ appeals pertains to reversal of ITC in terms of Section 19(2)(v) of TNVAT Act, 2006 and the same is covered by a decision of a learned Single Judge in the case of ***Everest Industries vs. State of Tamil Nadu (100 VST 158)***. He states that the appeal filed by the Revenue against the order of learned Single Judge in W.A.No.1260 of 2017 has also been dismissed.

2. Sri.Harsha Raj states that there is a Special Leave Petition pending in the Apex Court. Since the issue is covered, Sri.Harsha Raj states that the appeals be disposed subject to the outcome of the Special Leave Petition in the case of ***State of Tamil Nadu and another vs. Everest Industries Limited [SLP (C) Diary No.5815 of 2023]***. If Revenue succeeds before the Apex Court, then, the Assessing Authority will take further steps in line with the decision of the Apex Court.

With the above, appeals are disposed of. There shall be no order as to costs. Consequently, the interim applications stand closed.

**(K.R.SHRIRAM, CJ.)** **(MOHAMMED SHAFFIQ, J.)**
**25.03.2025**

Index : Yes/No
Neutral Citation : Yes/No

sra

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

(sra)

To

1. The Secretary,
   Govt. of Tamil Nadu,
   Commercial Taxes Department,
   Fort St. George, Chennai-600 009.

2. The Commercial Tax Officer,
   Tondiarpet Assessment Circle,
   Chennai-600 081.

W.A.Nos.314, 317 and
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