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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 9944 of 2026
and WMPNos.10751 & 10752 of 2026**

Ms Bakers shop
Rep by its proprietor Vikas Jain, Block
6, Arun Shanti Warehouse No.2,
Sivanthi Adithanar Industrial Area,
Kavankarai, Chennai - 66

Petitioner(s)

Vs

The State Tax officer
Mooremarket Assessment circle
Room No.226, 2nd floor,
Integrated Commercial Taxes Office
Building complex, Elephant Gate
Bridge Road, Vepery,
Chennai-600 003.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the Respondent against the petitioners firm in TIN33030361497 dated 14.12.2021 for the Assessment Year 2014-2015 and Quash the same.

For Petitioner(s): Mr.K.M. Malarmannan

For Respondent: Ms. Amirtha Poonkodi Dinakaran
Government Advocate



ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner before this court against the impugned order dated 14.12.2021 passed for the assessment year 2014-2015 under the provisions of the Tamil Nadu Value Tax Added Act, 2006 by the impugned order the proposal in the pre assessment notice has been confirmed. A reading of the *prima facie* undertakes that the issue now covered in favour of the petitioner in terms of the decision of the Hon'ble Supreme Court upholding the order of the Division Bench of this Court in the *State of Tamil Nadu and Others .vs. Everest Industries Limited* reported in *2022 103 GSTR 10*.

4. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order in view of the decision of the Hon'bls Supreme Court upholding the order of the Division Bench of this



Court in the *State of Tamil Nadu and Others .vs. Everest Industries Limited*

reported in **2022 103 GSTR 10**. However, it is made clear that the order to be passed by the respondent shall be subject to the final outcome of the review appeal that is pending before the Hon'ble Supreme Court. The case is therefore remitted back to await for the order of the Hon'ble Supreme Court pending in SLP.No.5815 of 2023.

5.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17-03-2026

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

To

The State Tax officer
Mooremarket Assessment circle Room
No.226, 2nd floor, Integrated
commercial Taxes Office building
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Vepery, Chennai-600 003



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C.SARAVANAN J.

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