



TCR(MD) Nos.32 to 39 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Friday, the Fourth day of October Two Thousand and Twenty Four

PRESENT

The Hon`ble Mr.Justice P.VELMURUGAN
and
The Hon`ble Mr.Justice K.K. RAMAKRISHNAN

TCR(MD) Nos.32 to 39 of 2024
and
CMP(MD) Nos.11922, 11972, 11976 to 11980, 11982 of 2024

KURIAN ABRAHAM PVT LTD
REP. BY ITS DIRECTOR,
NO.423, M.S.ROAD,
PARVATHIPPURAM,
NAGARCOIL,
KANYAKUMARI DISTRICT.

... Petitioner / Respondent
in TCR (MD) Nos.32, 33 and 39 of 2024

KANAM LATEX INDUSTRIES PVT LIMITED,
REP. BY ITS DIRECTOR,
ABRAHAM KURIAN,
6/79B, PULIYOORKURICHI,
THUCKALAY,
KANYAKUMARI DISTRICT.

... Petitioner / Respondent
in TCR (MD) Nos.34, 35, 36, 37 and 38 of 2024

Vs

THE STATE OF TAMIL NADU
REP. BY THE JOINT COMMISSIONER (CT)
TIRUNELVELI DIVISION,
TIRUNELVELI DISTRICT.

... Respondent / Petitioner in all revisions



Prayer in TCR(MD). 32/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNGST Act to revise the order of the Sales Tax Appellate Tribunal (Additional Bench) Madurai dated 30-05-2024 in MTSA No.15/2016 in so far purchase Tax Section 12 of the TNVAT Act for the Assessment Year 2009-2010.

Prayer in CMP(MD). 11922/ 2024 :

To grant an Ad-interim stay of all further proceedings pursuant to the impugned order dated 03-05-2024 made in MTS.No.15 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax Cases Revision.

Prayer in TCR(MD). 33/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Madurai dated 30-05-2024 in MTSA No.(*)14/2016 for the Assessment Year (*)2008-2009.

(*)Prayer amended vide court order dated 04.10.2024 made in CMP(MD)No. 13749 of 2024 in TCR(MD)No. 33 of 2024.

Prayer in CMP(MD). 11978/ 2024 :

To grant an Ad-interim stay of all further proceedings pursuant to the impugned order dated 03-05-2024 made in MTSA.No.14 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax cases revision.

Prayer in TCR(MD). 34/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTSA No.8/2016 dated 03.05.2024 for the Assessment Year 2007-2008.

Prayer in CMP(MD). 11972/ 2024 :

To grant an Ad Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA No.8 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of



the above Tax Cases Revision.

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Prayer in TCR(MD). 35/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTSA No.9/2016 dated 03.05.2024 for the Assessment Year 2010-2011.

Prayer in CMP(MD). 11976/ 2024 :

To grant an Ad Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA No.9 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax Cases Revision.

Prayer in TCR(MD). 36/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTSA No.7/2016 dated 03.05.2024 for the Assessment year 2008-2009.

Prayer in CMP(MD). 11977/ 2024 :

To grant an AD-Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA. No.7 of 2016 on the file of the Tamil Nadu Sale Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax cases Revision.

Prayer in TCR(MD). 37/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTS No.13/2016 dated 03.05.2024 for the Assessment Year 2007-2008.

Prayer in CMP(MD). 11979/ 2024 :

To grant an AD-Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA. No.13 of 2016 on the file of the Tamil Nadu Sale Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax cases Revision.



Prayer in TCR(MD). 38/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTSA No.6/2016 dated 03.05.2024 for the Assessment Year 2009-2010.

Prayer in CMP(MD). 11982/ 2024 :

To grant an AD-Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA. No.6 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax Cases Revision.

Prayer in TCR(MD). 39/ 2024 :

Tax Case (Revision) filed under Section 60 of the TNVAT Act to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 03.05.2024 in MTSA No.16/2016 for the Assessment Year 2010-2011.

Prayer in CMP(MD). 11980/ 2024 :

To grant an Ad Interim Stay of all further proceedings pursuant to the impugned order dated 03.05.2024 made in MTSA No.16 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai pending disposal of the above Tax Cases Revision.

ORDER : These tax case revisions coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/s.H.JASIMA YASMIN, Advocate for M/S. AJMAL ASSOCIATES, Advocate for the petitioner in all cases and of Mr.R.SURESH KUMAR, Additional Government Pleader on behalf of the Respondent in all cases, the Court made the following order:-

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2. The order of this Court dated 03.09.2024 has been duly complied with and the same is recorded. The order of interim stay is made absolute.



TCR(MD) Nos.32 to 39 of 2024

3. Registry is directed to call for records from the concerned Court and list the
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matter on 07.11.2024.

sd/-
04/10/2024

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/10/2024
Sub-Assistant Registrar
(C.S. I / II / III / IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

MBI
TO
1 THE OFFICER INCHARGE,
TAMIL NADU SALES TAX APPELLATE TRIBUNAL (ADDITIONAL BENCH),
MADURAI

2 THE JOINT COMMISSIONER (CT)
STATE OF TAMIL NADU
TIRUNELVELI DIVISION,
TIRUNELVELI DISTRICT.

COPY TO:
THE SECTION OFFICER
V.R.SECTION,
MADURAI BENCH OF MADRAS HIGH COURT,
MADURAI.(CALL FOR RECORDS)

ORDER
IN
TCR(MD) Nos.32 to 39 of 2024
and
CMP(MD) Nos.11922, 11972, 11976 to 11980, 11982 of 2024
Date :04/10/2024

SA/JGB/SAR. /23.10.2024/5P/4C
Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023.