

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2016

CORAM

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO

AND

THE HON'BLE DR.JUSTICE P.DEVADASS

Tax Case (Revision) No.29 of 2016

The State of Tamil Nadu represented
By Joint Commissioner (CT),
Coimbatore Division,
Coimbatore. ... Petitioner/Appellant

Vs

TVL.JANATICS INDIA PVT.LTD,
E-25, Sidco Industrial Estate,
Kurichi, Coimbatore - 21. ... Respondent

Prayer:- Tax Case (Revision) filed under Section 38 of TNGST Act, 1959, to set aside the order of Tribunal made in Sales Tax Appellate Tribunal (Additional Bench), Coimbatore dated 17.03.2015 in CTA No.65 of 2008 against the order of Additional Appellate Deputy Commissioner (Commercial Taxes), Podanure Circle, Coimbatore, dated 01.09.08 made in Appeal No.AP.1130/06 and against the order of the Commercial Tax Officer, Podanure Circle, Coimbatore dated 31.05.06 made in TNGST No.1800708/2004-05.

For Petitioner : Mr.S.Kanmani Annamalai
Additional Government Pleader
(Taxes)

For Respondent : Mr.V.Sundareswaran

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ORDER

(ORDER OF THE COURT WAS MADE BY NOOTY.RAMAMOHANA RAO,J.)

It is now brought to our notice that an identical question has been considered by a Division Bench of this Court in State of Tamil Nadu Vs. 1.Essar Inc. 2. Eagle Press reported in (2015) 79 VST 588 (Mad) and by judgment rendered on

27.08.2014, the Division Bench dismissed the revision preferred, holding that no question of law much less any substantial questions of law would arise for consideration by this Court.

2. In that view of the matter, it is only proper for us to dismiss this tax case also, for the same set of reasons, noted in the above judgment.

Recording the same, the Tax case stands dismissed at the admission stage. No costs.

Sd/-
ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

1 The Sales Tax Appellate Tribunal,
(Additional Bench),
Coimbatore.

2 Joint Commissioner (CT),
Coimbatore District.

3 The Addl. Appellate Deputy Commissioner
(Commercial Taxes), Podanur Circle, Coimbatore.

4 Commercial Tax Officer,
Podanur Circle, Coimbatore.

+1 cc to Spl.G.P.(Taxes), High Court, Madras SR.NO. 55070/16

Tax Case (Revision) No.29 of 2016

CA(CO)
MMP 12.11.2016

सत्यमेव जयते

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