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) Nos.38 to 40 of 2016

The State of Tamil Nadu represented
By Joint Commissioner (CT),
Chennai Central Division,
Chennai - 600 006. .. Petitioner in all TC(R)s.

Vs

Tvl.Saint Gobain Glass India Limited,
No.19, Avenue Road,
Nungambakkam,
Chennai - 600 034. .. Respondent in all TC(R)s.

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 in STA Nos.112 of 2014, 113 of 2014 and 114/14, dated 12.11.2014. Which are preferred against the order of the Appellate Deputy Commissioner (CT)-III, Chennai-6, in AP.Nos.9/2012, 10/12 and 11/12 dated 15.04.2013, which are preferred against the Assessment orders dated 30.03.2012 relating to the Assessment years 2000-01, 2001-02 and 2002-03 respectively (Assessment No.TNGST NO.1501430)

For Petitioner in all TC(R)s. : Mr.S.Kanmani Annamalai
Additional Government Pleader
(Taxes)

For Respondent in all TC(R)s. : Mr.V.Sundareswaran

COMMMON 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

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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 these tax cases also, for the same set of reasons, noted in the above judgment.

Recording the same, all the Tax cases stand dismissed at the admission stage. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sms

To

1. The Tamil Nadu Sales Tax
Appellate Tribunal (Addl. Bench)
Chennai-104.

2 Appellate Deputy Commissioner (CT-III)
Chennai-6.

3 Office of the Assistant Commissioner (CT)
Zone (V) Audit) Velluvar Kottam,
Assessment Circle, Chennai-6.

+3 CC to Mr.V.Sundareswaran, Advocate Sr.No.55211

+1 CC to Special Government Pleader (Taxes), High Court, Chennai. Sr.No.55069

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CTR(CO)
KP(12.11.2016)

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