IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.11.2016

Coram:

The Hon'ble Mr.Justice NOOTY.RAMAMOHANA RAO
AND
The Hon'ble Dr.Justice ANITA SUMANTH

Tax Case Revision Nos.49 and 50 of 2016 and 72 of 2015

M/s Expos Leather Company
No.74(42), Perianna Maistry Street,
Periamet, Chennai-600 003. .. Petitioner in all TCRs.

Versus

The State of Tamilnadu rep. by
the Deputy Commissioner (CT)
Chennai (Central) Division,
Chennai - 600 006. .. Respondent in
TCR Nos. 49 & 50/2016 and
72 of 2015.

Tax Case Revision No.49 of 2016 has been filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 8.8.2008 passed in T.A.No.70 of 2007.

Tax Case Revision No.50 of 2016 has been filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 7.10.2008 passed in S.T.A.No.92 of 2007.

Tax Case Revision No.72 of 2015 has been filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 7.8.2008 passed in T.A.No.120 of 2006.

For Petitioner .. Ms.C.Rekhakumari

For Respondent .. Mr.Kanmani Annamalai, Spl. G.P. (Taxes)

COMMON ORDER

(Order of the Court was made by NOOTY.RAMAMOHANA RAO., J)

It is agreed by both sides that the issue involved in TCR No.72 of 2015 is virtually the same as is involved in TCR Nos. 49 and 50 of 2016. Hence, TCR No.72 of 2015 is also called for and heard along with TCR Nos. 49 and 50 of 2016.

2. Pursuant to the judgment rendered by the Constitution Bench of the Supreme Court in State of Karnataka vs. Azad Coach Builders Pvt. Ltd. (2010) 36 VST 1 (SC), the necessity to reexamine the assessment orders passed by the Assessing Officer based upon "same goods theory" had arisen. Once again the Supreme Court in All India Skin and Hide Tanners and Merchants Association vs. the State of Tamil Nadu, by a detailed order passed on 24.11.2011 in Civil Appeal No.3773 of 2000, disposed of the said appeal by remitting the matter back to the Assessing Officer for consideration afresh and the Assessment to be completed taking into account the changed legal position, within a period of four months from the date of receipt of the order.

3. In view of the above legal developments, the above three Tax Case Revisions have to be disposed of by setting aside the orders of assessment

passed on 20.03.2003 for the Assessment Year 2001-02, 29.06.2001 for the Assessment Year 1999-2000 and 18.09.2002 for the Assessment Year 2000-01.

4. We only hope and trust that the Assessing Officer will redo the entire exercise within a period of four months from the date of receipt of this order. This order is passed after hearing Shri Kanmani Annamalai, the learned Special Government Pleader for Commercial Taxes. These three Tax Case Revisions stand disposed of accordingly. No costs.

(N.R.R., J) (A.S.M., J)
09.11.2016

Index:Yes/No
Internet:Yes/No
gr.

Copy to:

The Registrar,
Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Chennai

NOOTY.RAMAMOHANA RAO, J
AND
DR.ANITA SUMANTH, J

gr.

TCR Nos. 49 and 50 of 2016
and 72 of 2015

09.11.2016

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