

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.08.2017
Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.13034 of 2006

The State of Tamil Nadu,
rep. by
The Deputy Commissioner (CT)
Coimbatore Division,
Coimbatore.

...Petitioner

Vs.

1. Tvl. Balu Exports,
60-A, Arulpuram,
Palladam Road,
Tiruppur.

2. The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal (Additional Bench),
Coimbatore.

....Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the files of the second respondent, pertaining to the order, dated 2.11.2004, made in C.T.S.A.No.265 of 2000, and to quash the same, as illegal.

For Petitioner : Mr.K.Venkatesh
Government Advocate

For Respondent-1 : No appearance

For Respondent-2 : Tribunal

ORDER

This Writ Petition has been filed by the State, challenging the Tribunal's order, interfering with the order passed by the Appellate Authority, and giving some relief to the dealer from the levy of penalty and interest.

2. On a perusal of the impugned order, it is evidently clear that the second respondent-Tribunal has assigned proper and cogent reasons for exercising its discretion and granting partial relief to the first respondent/dealer. This apart, the amount of penalty, which is sought to be foregone is less than Rs.2,00,000/- fixed by the Government, as per their Litigation Policy, wherein, Government has taken a decision that, if the revenue implication is less than Rs.2,00,000/-, the matter of this nature would not be pursued before the Court or Tribunal.

3. For the above reasons, the petitioner has not made out a case for interference with the impugned order. Accordingly, the Writ Petition fails and it is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

sd/nmm

To

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

+1 cc to the Special Government Pleader Taxes sr 54984

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