

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 13.2.2017

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.41804 of 2002

The State of Tamil Nadu,
rep. by
The Deputy Commissioner (CT)
Chennai(North) Division,
Chennai 600 006.

...Appellant

Versus

1. Tvl.Rajesh Stationers,
No.59, Narayana Mudali Street, Chennai-1.

2. The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench), Chennai-104.

....Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the second respondent pertaining to the order dated 24.12.2001 made in S.T.A.No.69 of 2000 and quash the same as illegal.

For appellant : Mr.Kanmani Annamalai, AGP(Taxes)
For R1 : Ms.C.Rekha Kumari

ORDER

(Order of the court was made by HULUVADI G.RAMESH, J.)

This writ petition is filed by the State challenging an order of the Sales Tax Appellate Tribunal (in short 'Tribunal') dated 24.12.2001 made in S.T.A.No.69 of 2000.

2. The issue relates to deletion of penalty to the tune of 3263/- levied by the assessing officer under section 9(2)(A) of the Central Sales Tax Act, 1956 read with section 12(3)(b) of the Tamil Nadu General Sales Tax Act.

3. In view of the insignificant amount involved, we do not propose to interfere with the order passed by the Tribunal. Accordingly, the writ petition stands dismissed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk

To:

The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench), Chennai-104.

+1cc to Mr.Rekha kumari, Advocate, S.R.No.9496
+1cc to the Government Pleader, S.R.No.9593

RSY(CO)
RS(14/03/2017)

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