IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.45722 of 2002 &
W.M.P.No.66700 of 2002

The State of Tamil Nadu,
Rep. by the Deputy Commissioner (CT),
Madurai Division, Madurai. ... Petitioner

Vs.

1.Tvl.S.Palanisamy & Co.,
Cotton Lint & Cotton Seeds,
Chindhalavadampatty.

2.The Secretary,
The Tamil Nadu Sales Tax
Appellate Tribunal (AB) Madurai. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARI calling for the records of the second respondent pertaining to the order dated 16.08.1999 made in M.T.S.A.No.139 of 1999 and quash the same as illegal.

For Petitioner : Mr.K.Venkatesh,
Government Advocate

For Respondents : Mr.A.Thiagarajan,
Senior Counsel for
Mr.S.Ramesh Kumar (For R1)

O R D E R

Heard Mr.K.Venkatesh, learned Government Advocate for the petitioner and Mr.A.Thiagarajan, learned Senior Counsel for Mr.S.Ramesh Kumar, learned counsel for the first respondent.

2.In this writ petition, the petitioner State has challenged the order passed by the second respondent, by which, the second respondent confirmed the order passed by the Appellate Assistant Commissioner (CT), Madurai (North) dated 21.10.1998. The Appellate Assistant Commissioner has elaborately considered the factual position and recorded a finding that the transaction done by the petitioner are all interstate sale transaction covered by Form C declaration and therefore entitled for concessional rate of tax at 4%. The order passed by the Appellate Assistant Commissioner was implemented and a revised order was passed by the Assessing Officer on 22.11.1999, by which it was confirmed that an excess amount of Rs.1,36,694/- has been collected from the petitioner as tax. Probably, to get over the refund claim, the petitioner has filed the appeal petition before the second respondent which has elaborately considered the factual issue as well as the legal issue and dismissed the appeal filed by the State. The petitioner has not been able to point out any error which is apparent on the face of the order for this Court to entertain the writ petition as there is no question of law arising for consideration in the matter. Hence, this writ petition stands dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Secretary,
The Tamil Nadu Sales Tax
Appellate Tribunal (AB) Madurai.

+1 cc to Special Government Pleader Taxes sr 47107
+1 cc to Mr.S.Ramesh Advocate sr 47008

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