

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6.2.2017

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH

AND

THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.39414 of 2002

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

Petitioner

Versus

1. Tvl.Laljee Godhoo and Co.,
No.53, Perumal Mudali Street,
Chennai-79.

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 26.12.2001 made in S.T.A.No.309 of 1999 and quash the same as illegal.

For petitioner : Mr.Kanmani Annamalai, AGP (Taxes)

For R1 : Ms.C.Rekhakumari

ORDER

(Order of the court was made by Dr.Anita Sumanth, J.)

The Department challenges an order passed by the Tamil Nadu Sales Tax Appellate Tribunal dated 26.12.2001.

2. The sole issue for consideration is the levy of penalty of an amount of Rs.22,589/- in terms of Section 9(2)(A) of the Central Sales Tax Act read with Section 12(3)(b) of the Tamil Nadu General Sales Tax Act, 1959. The assessing authority brought to tax turnover in respect of which 'C' forms were not filed, on the basis of which penalty was levied. The admitted position of fact is that the assessment was completed based on the books of accounts of the assessee and could not, thus, be termed a best judgment assessment under section 22 of the Tamil Nadu General Sales Tax Act, justifying the levy of penalty. This position has been settled by a Division Bench of this court in the case of Appollo Saline Pharmaceuticals Pvt. Ltd, that has been followed by the Tribunal.

3. We find no infirmity in the order of the Tribunal. The writ petition stands dismissed. No costs.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

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

+1cc to C.Rekha kumari, Advocate SR.No.7505

+1cc to The Special Government Pleader SR.No.7413

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SDR 11.05.2017

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