BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.05.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

TAX CASE REVISION(MD)No.10 of 2011

The State of Tamil Nadu,
Rep. By the Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli - 627 002. .. Petitioner

Vs.

Tvl. Poornamala Process,
Sivakasi. .. Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (AB), Madurai dated 05.12.2001 passed in M.T.S.A.No.300 of 1999.

For Petitioner : Mr.R.Karthikeyan,
Additional Government Pleader.

For respondent : Mr.S.Karunahar

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ORDER

[Order of the Court was made by T.S.SIVAGNANAM, J.]

This Tax Case Revision has been filed by the revenue challenging the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai.

2.The legal issue involved in the matter is whether the assessment made on the supply of printing material under Section 3B of the Tamil Nadu General Sales Tax Act, 1959, could be sustained.

3.We need not labour much on the said issue in the light of the earlier decisions of this Court which considered the very same point and answered the issue against the revenue. The decisions are as follows:-

(i) The State of Tamil Nadu, rep. By the Deputy Commissioner (CT), Tirunelveli Division, Tiruneveli Vs. Tvl. Vibgyor Process (Tax Case Revision No.687 of 2006), dated 05.11.2008;

(ii) State of Tamil Nadu Vs. Premier Litho Works and another reported in (2009) 26 VST 205 (Mad) and

(iii) The State of Tamil Nadu, Rep. By Deputy Commissioner (CT), Tirunelveli Division, Tirunelveli Vs. Tvl. Prakash Fine Arts and Printers and others (W.A.Nos.342 of 2011 and 945 of 2010), dated 03.11.2016.

4.We may point out that identical issue which was decided against the revenue in the case of M/s.Premier Litho Works and others was challenged before the Honourable Supreme Court in Civil Appeal No.10162 of 2010, which was dismissed by the Honourable Supreme Court by order, dated 03.08.2016.

5.Thus for all the above reasons and following the decisions cited above, this Tax Case Revision stands dismissed. No costs.

Sd/-
Assistant Registrar(A.S)

/True Copy/

Sub Assistant Registrar.

To

1. THE DEPUTY COMMISSIONER(CT), TIRUNELVELI DIVISION.
   TIRUNELVELI- 627 002.

2. THE ADDITIONAL JUDICIAL MEMBER,
   TAMIL NADU SALES TAX APPELLATE TRIBUNAL(AB), MADURAI.

3. THE APPELLATE ASSISTANT COMMISSIONER(CT),VIRUDHUNGAR.

+1CC to M/S.S.Karunakar, Advocate, SR.No. 55665
+1CC to the Special Government Pleader SR.No. 55988

ORDER MADE IN
TAX CASE REVISION (MD)No.10 of 2011
04.05.2017

CM/TSG
AM/SDS/SV/SAR 4/16.05.2017/2P/6C