

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED : 03.05.2017

CORAM:

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

TAX CASE REVISION (MD) No.129 of 2011

The State of Tamil Nadu,
Represented by the Deputy Commissioner (CT),
Tiruchirappalli Division,
Tiruchirappalli

.. Petitioner

Vs.

1.Tvl.T.K.Uthaman,

2.Tvl.P.Durga Malleswara Raju.

.. Respondents

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 (ADDITIONAL BENCH) Madurai in M.T.A.Nos . 235/98, 239/98 & 234/98 dated 04.04.2003, filed against the order of the Appellate Assistant Commissioner (CT), Trichy in Appeal Nos. 449/95, dated 02.08.1996, 323/1995, dated 26.07.1996 and Appeal No. 447/95 dated 22.08.1996 preferred against the order of the Commercial Tax Officer Palakkarai-I circle, Trichy and the Deputy Commercial Tax Officer, Srirangam circly vide Assessment order No. TNGST 361425/91-92, TNGST 353788/90-91, and TNGST 353788/93-94 respectively.

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

ORDER

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

Heard Mr.R.Karthikeyan, learned Additional Government Pleader appearing for the petitioner.

2.This Tax Case Revision has been filed by the revenue aggrieved over the order passed by the Tamil Nadu Sales Tax Appellate Tribunal in M.T.A.Nos.235/98, 239/98 & 234/98, dated



3. When the case came up for consideration before the Division Bench on 18.10.2012, the matter was heard and the Division Bench was not satisfied as regards the questions of law raised in the grounds of revision. Therefore at the request of the revenue, the matter was adjourned by four weeks for additional questions of law. Till date, the revenue has not raised any conditional questions of law.

4. After hearing the learned Additional Government Pleader appearing for the petitioner and after carefully perusing the order passed by the Tamil Nadu Sales Tax Appellate Tribunal and the grounds which have been raised by the petitioner, we find that no question of law arises for consideration. Accordingly this Tax Case Revision is dismissed. No costs.

Sd/-
Assistant Registrar (Writ)

/True Copy/

Sub Assistant Registrar

To

1. The Tamil Nadu Sales Tax Appellate Tribunal (AB),
Madurai.
2. The Appellate Assistant Commissioner (CT),
Trichy.
3. The Commercial Tax Officer,
Palakkarai-I circle,
Trichy.
4. The Deputy Commercial Tax Officer,
Srirangan circle.

+1cc to Special Government Pleader, SR.No.55759.
+1cc to Special Government Pleader, SR.No.55762.

ORDER MADE IN
TAX CASE No.129 of 2011
03.05.2017

SDS/JC/SAR 4/31.05.2017/2P/7C