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.155 of 2011

The State of Tamil Nadu,
Represented by the Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli-627 002 .. Petitioner/Appellant

Vs.

Tvl.Sun Lights,
Sivakasi. .. Respondent /Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal(AB), Madurai dated 06.12.2001 passed in M.T.S.A.No.80/99.

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 is directed against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal in M.T.S.A.No.80/99, dated 06.12.2001.

3.The question which arises for consideration before the Tribunal was whether there is any transfer of goods involved in lamination work and is liable to tax. The Tribunal noting the decisions in the case 100 STC 213 (State of Tamil Nadu Vs. Vijayakumar Mills Limited) and 112 STC 307 (Commissioner of Sales Tax, Maharastra State, Bombay Vs. R.M.D.C.Press Private Limited), dismissed the appeal filed by the revenue.

4.In the grounds of revision, the revenue has not able to raise any ground with regard to the non-applicability of those two decisions, which have been referred to by the Tamil Nadu Sales Tax Appellate Tribunal answering the issue which was adjudicated by the Tribunal.

5.Thus, we find no grounds to entertain this revision or any question of law has been raised to be considered in this revision. Accordingly, this Tax Case Revision is dismissed. No costs.

Sd/-
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

To
1.The Additional Departmental and Additional Judicial Members,
The Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench),
Madurai.

2.The Deputy Commissioner(CT)
Tirunelveli-627 002.

3.The ADM Assistant commissioner(CT),
Tirunelveli.

4.The Appellate Assisstant Commissioner(CT),
Virudhunagar.

5.The Deputy Commercial Tax Officer-IV,
Sivakasi.

+1cc to M/S.Special Government Pleader,SR.55758

TAX CASE (R)No.155 of 2011
03.05.2017

MYR/PM/AM
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