IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.11.2018

CORAM :
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE N.SATHISH KUMAR

Tax Case No.71 of 2015

The State of Tamil Nadu,
Rep. By Joint Commissioner (CT),
Chennai (North) Division,
Chennai - 6. .... Appellant/Petitioner

-vs-

Tvl. Union Surgicals,
No.108/77, Nyniappan Naicken Street,
Chennai - 600 003. ... Respondent

Tax Case filed by the State under Section 58 of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) (for brevity 'the Act') is directed against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in STA No. 141/2011 dated 20.12.2013 against the order dated 21/04/2011 made in Appeal No. VAT 8/2011 on the file of Appellate Deputy Commissioner (CT-1), Chennai - 108 against the order 23/11/2010 made in TIN 33810320619/2008-09 ib the file of Assistant commissioner (CT), Park Town -I, Assessment Circle.

For Appellant : Mr.V.Hari Babu
Additional Government Pleader

For Respondent : Mr.T.Pramod Kumar Chopda

JUDGMENT
[Judgement of the Court was delivered by T.S.Sivagnanam, J.]

This Tax Case Revision filed by the State under Section 58 of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) is directed against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in STA No. 141/2011 dated 20.12.2013.

2.Heard M/s.V.Hari Babu, the learned Additional Government Pleader for appellant and Mr.T.Pramod Kumar, the learned counsel for the respondent.

3.This Tax Case Appeal has been admitted on 02.09.2015 on the following Substantial Questions of Law:

> "(i)Whether on the facts and circumstances of the case, the Tribunal was right in law in holding that the surgical items purchased from inter-State, were not the items purchased locally?
>
> (ii)Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the inter-State sales without C-Form, were made out of corresponding inter-State purchases, in the absence of verification of relevant records? and
>
> (iii)Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in deleting the penalty levied under Section 27(4) of the TNVAT Act, when the dealer had wrongly claimed ITC?"

4.It is seen that as against the order passed in STA No.142 of 2011 which was also dismissed by the common impugned order. The State had filed TC(R) no.27 of 2018 and the Hon'ble Division Bench of this Court by order dated 14.03.2018 has dismissed the tax case revision on the ground that no prima facie error is made out in the earlier order.

5.Thus, following the said order this Tax Case is dismissed and no Substantial Question of Law arises for consideration.

6.In the result, the Tax Case is dismissed. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mrm

To

1.The Appellate Deputy Commissioner,
Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench),
Chennai. 108.

2.The Chairman,
Tamil Nadu Sales Tax Appellate Tribunal,
Chennai - 104.

3.The Joint Commissioner (CT), Chennai (North) Division,
Chennai -6.

4.The Deputy Commissioner(CT) Zone III,
Chennai -6.

5.The Assistant Commissioner (CT), Park Town-I,
Assessment Circle.

+1cc to Mr. T.Pramodkumar Chopta, Advocate, S.R.No.81220
+1cc to the Government Pleader(Taxes), S.R.No.81483

T.C.No.71 of 2015

VGI(CO)

rrs 04/01/2019