IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **29.06.2018**

CORAM:

THE HON'BLE MR.JUSTICE S.MANIKUMAR
AND
THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

T.C.R.No.117 of 2018

The State of Tamil Nadu,
Represented by The Deputy Commissioner,
(Commercial Taxes), Coimbatore Division,
Coimbatore - 18. ... Petitioner

..Vs..

Tv.Kanta Enterprises,
222-A, Dr.Nanjappa Road,
Coimbatore. ... Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order dated 24.04.2002, passed in CTSA.No.153 of 1999, on the file of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.

For Petitioner : Mr.V.Hari Babu
Additional Government Pleader (Taxes)
For Respondent : Mr.N.Inbarajan

ORDER

(Order of the Court was made by **S.MANIKUMAR,** *J)*

Mr.N.Inbarajan, learned counsel submitted that vakalat filed on behalf of Tvl.Kanta Enterprises, Coimbatore, sole respondent, has been returned. He further submitted that he would rectify the defects pointed out by the Registry and represent the same. Registry is directed to show the name of the learned counsel.

2. On 20.06.2018, we ordered notice to the respondent. On this day, when the matter came up for further hearing, Mr.N.Inbarajan, learned counsel for the respondent, who has filed vakalat submitted that as against the common order made in CTA No.180/99, 153/99, 214/99, 155/99 and 255/99, Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, has passed common order dated 24.04.2002. Being aggrieved by the order made in CTA Nos.214 and 255 of 1999, State of Tamilnadu, represented by the Deputy Commissioner (Commercial Taxes), Coimbatore, filed TC(R) Nos.2298 of 2008 and 221 of 2011, respectively.

3. Upon hearing the learned counsel for Taxes and the assessee Tvl. Kanta Enterprises, and taking note of the dismissal of TCR Nos.220 and 221 of 2011, dated 21.12.2011, facts and submissions being common, TCR No.2298 of 2008, filed against CTA No.214 of 1999 on the file of the Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, for the assessment year 1994-95, has been dismissed.

4. Perusal of the order made in TCR No.2298 of 2008 dated 21.09.2012, shows that TCR Nos.220 and 221 of 2011, filed against the orders of the tribunal for the assessment years 1993-94 and 1995-96, have been dismissed.

5. Perusal of the order made in TCR No.221 of 2011, produced also shows that the said TCR filed against the order made in CTA No.255 of 1999, on the file of Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore for the assessment year 1995-96, has also been dismissed.

6. Thus, from the above, it could be deduced that Tax Case (Revisions) filed by the State, for the assessment years 1993-94, 1994-95 and 1995-96, have already been dismissed.

7. Instant Tax Case (Revision) No.117 of 2018, is filed against the order made in CTA No.153 of 1999, for the assessment year 1993-94, and the substantial questions of law raised in the instant Tax Case (Revision) has already been rejected, vide orders stated supra. Therefore, following the same, Tax Case (Revision) No.117 of 2018, is dismissed. No costs.

(S.M.K., J.) (S.P., J.)

29.06.2018

Index: Yes/No.

Internet: Yes/No.

Speaking/Non speaking

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S.MANIKUMAR, J.

AND

SUBRAMONIUM PRASAD, J.

ars

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