In the High Court of Judicature at Madras

Dated : 03.9.2018

Coram

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case No.135 of 2018

The State of Tamil Nadu, rep.by
Joint Commissioner (CT),
Chennai (North) Division, Chennai-8. ...Petitioner/Appellant

Vs

Tvl.Murugappa Morgan Thermal
Ceramics Ltd., Chennai ...Respondent/Respondent

TAX CASE under Section 38 of the Tamil Nadu General Sales Tax Act, 1959 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 20.6.2014 made in STA.No.200/2013 against the order of the appellate Deputy Commissioner (CT).I chennai, dated 21/12/12 madein Appeal No & year 39/2010 Assement circle dated 29/10/2010 made in Assessment No.TNGST/100491/2005-06.

For Petitioner : Mr.V.Haribabu, AGP

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

This tax case by the State is directed against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in STA. No.200/2013 dated 20.6.2014.

2. The above tax case is admitted on the following substantial question of law:-

> “Whether the order of the Appellate Tribunal is correct in interpreting the expression 'does not sell the goods so manufactured' occurring in Sub-Section (4) of Section 3 of the Tamil Nadu General Sales Tax Act, 1959 as including not only intra state but also export sale ?”

3. The learned Additional Government Pleader does not

dispute the fact that the above referred to substantial question of law has been answered by the Division Bench of this Court in the case of Tube Investments of India Ltd. Vs. State of Tamil Nadu [reported in 36 VST 67] against the Revenue and in favour of the assessee.

4. Thus, the Tribunal rightly followed the said decision and allowed the appeal filed by the assessee. In the light of the above, the tax case filed by the Revenue has to necessarily fail.

5. In the result, the above tax case is dismissed and the substantial question of law framed for consideration is answered in favour of the assessee and against the Revenue.

Sd/-
Assistant Registrar(CS-IV)

//True copy//

Sub Assistant Registrar

RS

To

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

2. The Joint Commissionner (CT)
Chennai (North Division. Chennai -8.

3. The Administration Deputy Commissioner (CT)(FAC)
Chennai (North Division. Chennai -8.

+1cc to Government Pleader SR.No.61449

TC.No.135 of 2018

GMY(01/10/2018)