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.137 of 2018

The State of Tamil Nadu, rep.by
Joint Commissioner (CT),
Coimbatore Division, Coimbatore. ...Petitioner/Respondent

Vs

Tvl.Alagendran Steel Products Ltd.,
Coimbatore. ...Respondent/Appellant

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), Coimbatore dated 05.8.2011 made in CTA.No.87 of 2004 for the assessment year 1999-2000 and against the order of the Appellate Assistant Commissioner (CT) Main, Coimbatore dated 21/7/03 and made in TNGST No.1980744/1999/2000 against the order of the Commissiner Tax Officer, Coimbatore dated 23/05/2001 and made in TNGST 1980744/99-2000.

For Petitioner : Mr.V.Haribabu, AGP

For Respondent : Mr.N.Inbarajan

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), Coimbatore in CTA.No.87 of 2004 dated 05.8.2011.

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 counsel on either side do 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. No costs.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

RS

To
1. The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.
2. The Appellate Assistant Commissioner (CT) Main, Coimbatore.
3. The Commercial Tax Officer, Coimbatore.
4. The Section Officer, VR Section, High Court, Madras.

+1cc to Government Pleader SR.No.61447

TC.No.137 of 2018

GMY(25/09/2018)