

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2018

C O R A M

THE HON'BLE MR.JUSTICE S.MANIKUMAR
AND
THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case No.3 of 2018

The State of Tamil Nadu
Represented by the Deputy Commissioner (CT)
Tirunelveli Division
Tirunelveli-2.

... Petitioner

v.

Tvl.Original Fire Works Industries,
539, Illupaiyurani Village,
Kovilpatti.

... Respondent

Prayer: Tax Case Revision is filed under Section 38 (1) of the TNGST Act, 1959, to revise the order dated 20.07.2004, made in M.T.S.A.No.543 of 2001, on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai.

For petitioner ... Mr.V.Hari Babu
Addl. Govt. Pleader (Taxes)
For Respondent ... Mr.M.Mohamed Ibrahim Ali.

ORDER

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

Instant Tax Case (Revision) is filed by the Revenue as against the order of the Sales Tax Appellate Tribunal dated 20.07.2004 made in M.T.S.A.No.543 of 2001, on the file of the Sales Tax Appellate Tribunal (AB),

Madurai.

2. Though, instant Tax Case (Revision) No.3 of 2018, is filed against the order made in MTSA.No.543 of 2001, dated 20.07.2004, by which the tribunal dismissed the State appeal, on this day, when the matter came up for hearing, on the basis of the instructions furnished by the Joint Commissioner (ST), Tirunelveli, Commercial Taxes Building, Tirunelveli, addressed to the learned Additional Government Pleader (Taxes), vide proceedings in No.A/10/1626/2018 dt. 18.04.2018, Mr.V.Hari Babu, learned Additional Government Pleader (Taxes) submitted that assessment made was for the year 1995-96 and that there are no arrears outstanding, for the years 1995-96 and 1996-97, as on date.

3. Having regard to the above, there is no need to delve into the merits of the Tax Case (Revision) and hence, Tax Case (Revision) is disposed of, recording the same. No costs.

सत्यमेव जयते

(S.M.K., J) (V.B.S.,J)
20.04.2018

Index : Yes/No
Internet : Yes/No
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To

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

S.MANIKUMAR,J
and
V.BHAVANI SUBBAROYAN,J

ars



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