IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2020

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

Tax Case (Revision)No.49 of 2019

HCL Infosystems Limited
No.67, Greams Road,
Chennai 600 008. .. Appellant

Versus

The State of Tamil Nadu
rep.by the Commercial Tax Officer,
88 VR Ramanathan Road, Chetpet,
Egmore II Assessment Circle,
Chennai 600 031. .. Respondent

Prayer:- This Tax Case Revision Petition under Section 38 of the Tamil Nadu General Sales Tax Act, 1959 to revise the order of the Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 28.11.2018 in T.A.No.51 of 2010.

For Petitioner : Mr.N.Inibarajan

ORDER

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

The Tax Case Revision is admitted on the following Substantial Questions of Law:

> *1. Whether in the facts and circumstances of the case the Hon'ble Sales Tax Appellate Tribunal committed an error of law in confirming the levy of higher rate of tax on the turnover of Rs.20,01,772/- on the sale of toner and developer cartridges?*
>
> *2. Whether in the facts and circumstances of the case the Sales Tax Appellate Tribunal, committed an error of law in failing to note that the sale of toner and developer cartridges sold by the petitioner were liable to be taxed only at the rate of 12% as parts or accessories of duplicating machine fell under entry 14 (iv) of part D to the first schedule of the TNGST Act, 1959 read with Section 3(2) of the Act and since the product was indigenous and not imported?*
>
> *3. Whether in the facts and circumstances of the case the order of the Sales Tax Appellate Tribunal dated 28.11.2018, is perverse in not even dealing with the grounds raised by the petitioners in their memorandum of*

appeal before the Sales Tax Appellate Tribunal in which it was clearly stated that only the powder had been imported by the petitioners while the cartridges had been procured locally and therefore the end product was not an imported product at all?

2. Ms.G.Dhanamadhiri, learned Government Advocate (Taxes) accepts notice for the respondent.

3. No representation on behalf of the appellant. Registry is directed to print the name of Ms.G.Dhanamadhiri, learned Government Advocate (Taxes)for the respondent and list this case for directions on 09.11.2020.

(T.S.S.,J) (P.S.N.,J)
01.09.2020

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T.S.SIVAGNANAM, J.
AND
PUSHPA SATHYANARAYANA, J.

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T.C.A.NO.49 of 2019

01.09.2020