IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2019

CORAM :

THE HON'BLE DR.VINEET KOTHARI, ACTING CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.10203 of 2002

The State of Tamil Nadu,
rep. by Deputy Commissioner (CT),
Tiruchi Division,
Tiruchi-1 .. Petitioner

-vs-

1. Tvl. The Pudukkottai Dist. Co-op,
Spinning Mills Ltd.,
Aranthangi.

2. The Secretary,
Tamil Nadu Sales Tax Appellate
Tribunal (Main Bench),
Chennai. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari to call for the records of the Second respondent relating to the order made in T.A.No.1406 of 2000 dt. 27.04.2001 and quash the same as illegal.

For Petitioner : Mr.V.Haribabu
Additional Government
Pleader (Taxes)

For Respondents : No appearance

O R D E R

(Order of the Court was made by The Hon'ble Acting Chief Justice)

This Writ Petition has been filed seeking for a Writ of Certiorari to call for the records of the respondent relating to the order made in S.T.A.No.1406 of 2000 dt. 27.04.2001 and to quash the same as illegal.

2. Heard the learned counsel for the Revenue. None appears for the respondent.

3. The Tribunal by its order dated 27.04.2001 had deleted the exemption claimed for non-production of the supporting declarations forms C, holding that as per the Judgment of this Court in V.R.Kuppusamy Gounder reported in 98 STC 408 the disallowance of exemption claimed and the consequent levy of tax at higher rate will not further attract the penalty provisions. The operative portion of the order passed by the Tribunal is quoted below for ready reference :

> "9.There is no best judgement assessment as the turnover was fully disclosed. But exemption claimed was delayed for non-production of the supporting declarations forms C. The Madras High Court in the case of V.R.Kuppusamy Gounder reported in 98 STC 408 had held that the disallowance of exemption claimed and the consequent levy of tax at higher rate will not further attract the penalty provisions. We have been uniformly holding that the non-submission of declaration forms which attract assessment at higher rate will also not attracted the levy of penalty. Therefore, there is no infirmity in the order of the Appellate Assistant Commissioner and no interference is called for. The state appeal is therefore dismissed."

4. Having heard the learned counsel for the Appellant, we are of the opinion that there is no error or illegality in the impugned order of the learned Tribunal and therefore no question of law arises for consideration by this Court.

5. In view of the same, this Writ Petition is dismissed. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

arr
To:

1. Tvl. The Pudukkottai Dist. Co-op,
Spinning Mills Ltd.,
Aranthangi.

2. The Secretary,
Tamil Nadu Sales Tax Appellate
Tribunal (Main Bench),
Chennai.

W.P.No.10203 of 2002

+1 cc to Spl Government Pleader(Taxes) Sr.No. 89259

A.SK(25/11/2019)