

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.03.2019

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam
&
The Hon'ble Mrs.Justice V.Bhavani Subbaroyan

Writ Petition No. 46228 of 2002

The State of Tamil Nadu
represented by
The Deputy Commissioner (CT),
Chennai (North) Division,
Chennai - 600 006.

...Petitioner

Vs.

1.Tvl.G.D.S.Trading (P) Ltd.,
No.465, Perianna Maistry Street,
Chennai - 1.

2.The Secretary,
Tamil Nadu Sales Tax Appellate,
Tribunal (Additional Bench),
Chennai - 104.

....Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the second respondent pertaining to the order dated 18.02.2002 made in S.T.A.No. 541 of 2001 and quash the same.

For Petitioner : Mr.V.Haribabu
Additional Government Pleader

For Respondents : Mr.D.Trilokchand Chopda
Mr.Pramodkumar Chopda
(for R.1)

ORDER

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

We have heard Mr.V.Hari Babu, the learned Additional Government Pleader appearing for the petitioner.

2. The challenge in this writ petition is to an order passed by the Tamil Nadu Sales Tax Appellate Tribunal, Additional Bench, Chennai dated 18.02.2002. The Tribunal interfered with the levy of penalty and allowed the appeal filed by the

respondent/dealer. In doing so, the Tribunal applied the decision of this Court in the case of Appollo Saline Pharmaceuticals Private Limited in W.P.Nos.2188 to 2192 of 2000 dated 01.10.2001.

3. We find that there is no error in the order passed by the Tribunal. Accordingly, this writ petition stands dismissed. No costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mrm

To

The Secretary,
Tamil Nadu Sales Tax Appellate,
Tribunal (Additional Bench),
Chennai - 104.

+1cc to the Spl Government Pleader, S.R.No.30685

W.P.No.46228 of 2002

SJ (CO)

vkrr(20/05/2019)

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