BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2019

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HONOURABLE MRS.JUSTICE R.THARANI

T.C.[MD]No.17 of 2019

The State of Tamil Nadu,
Represented by the
Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli - 627 002. : Petitioner

Vs.

Tvl. Vijayalakshmi Textile Mill,
Aruppukottai. : Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, dated 19.10.2000, in Madurai Tribunal Appeal M.T.S.A.No.183 of 1999.

For Petitioner : Mr.A.K.Baskara Pandian
Special Government Pleader

For Respondent : No Appearance

O R D E R
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[Order of the Court was made by **T.S.SIVAGNANAM, J.**]

Heard Mr.A.K.Baskara Pandian, learned Special Government Pleader appearing on behalf of the petitioner.

2.This Tax case revision filed under Section 38 of the Tamil Nadu General Sales Tax Act, 1959, [hereinafter referred to as 'the Act'] is directed against the order dated 19.10.2000, passed by the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, in M.T.S.A.No.183 of 1999.

3.The appeal filed by the State before the Tribunal was rejected by the impugned order. On a perusal of the order passed by the Tribunal, we find that the Tribunal re-examined the factual position which was appreciated by the First Appellate Authority. The First Appellate Authority while disposing of the appeal had considered the documents produced and granted the relief to the extent indicated. Thus, the Tribunal being the last fact finding authority, having been satisfied, found that the first appellate authority granted the appropriate relief. We find no grounds to interfere with the factual finding recorded by the Tribunal, especially when this is a Tax Case Revision and the appellant should make out a question of law for consideration which does not arise in the instant case.

4.Accordingly, this Tax Case Revision is dismissed. However, there shall be no order as to costs.

Sd/-

Assistant Registrar(Writs)

// True Copy //

Sub Assistant Registrar(CS)

MR

To

1. The Registrar,
the Tamil Nadu Sales Tax Appellate Tribunal (AB),
Madurai

2. The Deputy Commissioner (CT),
State of Tamil Nadu,
Tirunelveli Division,
Tirunelveli - 627 002.

ORDER MADE IN
T.C.[MD]No.17 of 2019
25.10.2019

sgs(CO)
TR(02.12.2019)2P 3C