



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.21 of 2019

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The State of Tamil Nadu,
Represented by the
Deputy Commissioner (CT),
Tiruchirappalli Division,
Tiruchirappalli.

: Petitioner

Vs.

Tvl. Shanmuga Traders,
Goodshed Road,
Trichy.

: Respondent

PRAYER: Tax Case Revision is filed under Section 38 (1) of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, dated 20.09.2002, in Madurai Tribunal Appeal M.T.A.Nos.318 of 2001.

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

O R D E R

[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 20.09.2002, passed by the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, in M.T.A.Nos.318 & 315 of 2001.

3.By the impugned order, the Tribunal allowed the appeal filed by the dealer in part and set aside the penalty imposed. We have gone through the order passed by the Tribunal and we find that the Tribunal has recorded cogent reasons in support of its conclusion and reduced the penalty. We find that there is no error in exercise of discretion by the Tribunal. That apart, there are no



questions of law arises for consideration in this Tax Case Revision.

4. For the above reasons, this Tax Case Revision is dismissed. However, there shall be no order as to costs.

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Sd/-

Assistant Registrar(Writs)

// True Copy //

Sub Assistant Registrar(CS)

MR

To

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

2. The Deputy Commissioner (CT),
State of Tamil Nadu,
Tiruchirappalli Division,
Tiruchirappalli.

R. THARANI, J.

MR

ORDER MADE IN

T.C. [MD]No.21 of 2019

25.10.2019

sgs (CO)

TR(02.12.2019)2P 3C