BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **01.11.2019**
CORAM:
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE R.THARANI

T.C.(MD)No.8 of 2019

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

Vs.

Tvl.S.M.Thangamudia Pillai and Son
Srivilliputhur. ..Respondent

PRAYER: Tax Case 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 11.02.2004 in M.T.A.No.254 of 2002.

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

ORDER

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

Heard Mr.A.K.Baskara Pandian, learned Special Government Pleader for the petitioner.

2. This Tax Case is directed against the order by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Madurai in M.T.A.No.254 of 2002, dated 11.02.2004. The appeal was filed by the dealer / respondent before Tribunal challenging the order passed by First Appellate Authority, dated 10.10.2001 in Appeal Nos.236 and 237 of 2001.

3. The points, which were raised before the Tribunal for consideration, were whether the records recovered from the dealer at the time of inspection from the place of business of the dealer belong to the dealer or not. The Tribunal considered the factual position examined records and held that there is no ground available to consider that the records are not belong to the appellant and accordingly, rejected the contention raised by the dealer in that record. The next question was whether the order of remand made by the Appellate Commissioner is acceptable or not. This aspect was considered by the Tribunal in detail and the records, which have

been marked, have been considered and the view taken by the Assessing Officer was held unsustainable.

4. The next question was with regard to the details found in the slips for the year 1988-99 related to sale of silver and gold ornaments and purchase omission of old gold and purchase omission of old silver etc.. Upon verification of the slips and records, the Tribunal sustained addition only for the year 1997-98 and 1998-99. Accordingly, the appeal was allowed and the order passed by the First Appellate Authority was modified to the extent indicated by the Tribunal.

5. We have considered the submission of the learned Special Government Pleader and perused the grounds raised before us in this Tax Case and we find that there is not ground to interfere with the order of the Tribunal. As pointed by us earlier, the Tribunal has done a thorough fact finding exercise and hence, we do not propose to interfere with the factual finding recorded by the Tribunal, which in our considered view is neither perverse nor arbitrary. For the above reasons, this Tax Case is dismissed. No costs.

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar(CS)

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TO

The Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli-627 002.

ORDER MADE IN
T.C.(MD)No.8 of 2019
01.11.2019

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