



-BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.11.2019

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE R.THARANI

T.C. (MD)No.29 of 2019

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

... Petitioner

Vs.

Tvl.
1.M.Mart,
13-14, Amman Sannathi,
Madurai

2.Millmart
13, Amman Sannathi,
Madurai.

... Respondents

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 15.02.2001 in Madurai Tribunal Appeal Nos.745/2000, 746/2000, 748/2000, 748/2000, 749/2000, 750/2000, 751/2000, 752/2000, 753/2000, 845/2000 and 846/2000.

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

For Respondents : Mr.P.Radhakrishnan

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 and Mr.P.Radhakrishnan, learned counsel for the respondents.

2. This Tax Case is filed to revise the order of the Sales Tax Appellate Tribunal (AB), Madurai, dated 15.02.2001 in M.T.A.Nos.745/2000, 746/2000, 748/2000, 748/2000, 749/2000,



750/2000, 751/2000, 752/2000, 753/2000, 845/2000 and 846/2000.

3. It is not in dispute that the correctness of the order passed by the Tamil Nadu Sales Tax Tribunal dated 15.02.2001, which is impugned in this tax case, was considered in other cases, since a batch of cases was dismissed by the Tribunal by a common order. One such Tax Case Revision is T.C.(MD)No.75 of 2009 filed by the State, which was dismissed on 04.05.2017.

4. In the light of the same, this Tax Case is dismissed. No costs.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar(CS)

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TO

1.The Deputy Commissioner (CT),
Madurai Division, Madurai.

2.The Sales Tax Appellate Tribunal (AB),
Madurai.

ORDER MADE IN
T.C. (MD)No.29 of 2019
01.11.2019

JMN(04.12.2019) 2P : 3C