IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.3.2021

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
The HONOURABLE MS.JUSTICE R.N.MANJULA

Writ Petition No.6596 of 2005

The State of Tamil Nadu, rep.
By the Deputy Commissioner (CT),
Chennai East Division, Chennai ...Petitioner

Vs

1.Tvl.Poineer Alloy Castings Ltd.,
Chennai-18.

2.The Secretary, Tamil Nadu
Sales Tax Appellate Tribunal
(Main Bench), Chennai. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the second respondent pertaining to the order dated 31.8.2000 made in T.A.No.631/99 and quash the same as illegal.

For Petitioner : Mr.R.Swarnavel, GA
For Respondent-1 : Mr.A.Balakrishnan

Order of the Court was made by T.S.SIVAGNANAM,J)

We have elaborately heard Mr.R.Swarnavel, learned Government Advocate appearing for the petitioner and Mr.A.Balakrishnan, learned counsel appearing for the first respondent.

2. This writ petition has been filed by the State challenging the order dated 31.8.2000 passed by the second respondent Tribunal in T.A.No.631/99.

3. On a careful reading of the order passed by the Tribunal, we find that the Tribunal examined the entire facts and held that the mere fact that there was a break in the journey of the goods, that the job work charges were paid by the Madras Branch Office, that the Branch Office maintained accounts of the job workers and that the Madras Branch Office realized the price from the Madras customers did not, in any way, detract

from the position of the inter-state movement of goods from Andhra Pradesh occasioned by the contract of sale. It was further held that the specific rough castings were manufactured according to certain specifications and designs and that the goods were passed on to the purchasers as rough castings only even after the fettling work done by the job worker in Chennai.

4. On facts, the Tribunal concluded that the commencement of movement of goods from Andhra Pradesh to the ultimate buyer through the job worker in Chennai was in pursuance of the contract of sale. Further, the Tribunal also, on facts, noted that the branch office at Chennai did not possess any separate identity to constitute as a seller having domain over the goods. Hence, no sale was effected in the Madras Branch. In addition to that, the balance sheet of the first respondent was perused and it was seen that only 1% was paid as labour charge. In the absence of any perversity in the order passed by the Tribunal, we find no grounds to interfere with the impugned order.

5. Accordingly, the above writ petition is dismissed. No costs.

Sd/-
Assistant Registrar (CS.III)

/True Copy/

Sub Assistant Registrar

To

The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal (Main Bench),
Chennai.

AKM/01.04.21/2P-2C/

W.P.No.6596 of 2005
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