T.C.A.Nos.28 & 29 of 2022

R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

(Order of the Court was made by R. Mahadevan, J.)

Heard Dr.A.Thiagarajan, learned Senior Counsel for Mr.S.Ramesh Kumar, appearing for the appellant/Assessee.

2.These tax case appeals are admitted on the following substantial questions of law:

> *"1. Whether on the facts and in the circumstances of the case the Hon'ble Tribunal was right in levying penalty on the ground that the assessment was made under section 22(4) of the Act is correct in law?*
>
> *2. Whether on the facts and in the circumstances of the case the Hon'ble Tribunal was right in holding that the petitioner had not filed return and paid tax is correct in law, when the assessment order itself shows that the petitioner has paid the entire tax?*

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

msr

3. Whether on the facts and in the circumstances of the case the Hon'ble Tribunal was right in levying penalty, when the petitioner has paid the tax at the time of inspection itself and before issuing the Show-cause notice is correct in law?"

3. Notice. List these appeals after service of notice.

[R.M.D., J.] **[M.S.Q., J.]**
22.07.2022

msr

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