



T.C.(MD) No.221 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 09.08.2023

CORAM:

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR**

T.C.(MD).No.221 of 2012

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

....Appellant

Vs

Tvl. The Orient Colour Grafts
Sivakasi

....Respondent

Prayer: Tax Case filed under under Section 38 of the TNGST Act, 1959, to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal (AB), Madurai dated 27.11.2003 passed in M.T.S.A.No.193 of 2003.

For Appellant :Mr.M.Sidharthan
Additional Government Pleader

For Respondent : Mr.A.Chandrasekaran



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J U D G M E N T

(Judgment of the Court was made by **DR.ANITA SUMANTH, J.**)

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Mr.M.Sidharthan, learned Additional Government Pleader appearing for the appellant and Mr.A.Chandrasekaran, learned counsel appearing for the respondent agree that the issue that arises, as to whether the supply of customized printed materials by the dealer would constitute an outright sale or works contract, is covered by a decision of this Court in favour of the assessee in *State of Tamil Nadu Vs. Premier Litho Works and another* [2009] 26 VST 205 (Mad), affirmed in Civil Appeal No.10162 of 2010 dated 03.08.2016.

2.This Tax Case is thus dismissed. No costs.

[A.S.M.J.] & [R.V.J.]

09.08.2023

NCC : yes/no
Index :yes/no
Internet :yes/no
msa



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

2.The Deputy Commissioner (CT),
The State of Tamil Nadu
Tirunelveli Division
Tirunelveli 627 002



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DR.ANITA SUMANTH, J.
AND
R.VIJAYAKUMAR, J.

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Judgment made in
T.C.(MD).No.221 of 2012

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