



WEB COPY



W.P.No.36645 of 2004

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.36645 of 2004
and
W.M.P.No.43979 of 2004

M/s.Plastic Sales Corporation
No.82, Mint Street,
Chennai – 600 079

.. Petitioner

VS

1.The Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench), Rep. By its Secretary,
City Civil Court Buildings,
Chennai – 600 104.

2.The Appellate Assistant,
Commissioner (CT) II, Kuralagam Annexe,
Chennai.

3.The Commercial Tax Officer,
Peddunaickenpet (North) Assessment Circle,
Chennai.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of the first respondent in STA No. 1065/2021, quash the order dated 05.09.2023 made therein and further restore the order of the second respondent made in A.P.No.42/2000 dated 01.08.2000.

For Petitioner : Mr.M.Hariharan

For Respondents : Mr.G.Nanmaran
Special Government Pleader



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ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

The petitioner has filed an appeal challenging an order of the Sales Tax Appellate Tribunal (STAT) restoring penalty under Section 12(3)(b) of the Tamil Nadu General Sales Tax Act, 1959 (Act).

2. We are not inclined to go into the merits or otherwise of the matter for the reason that the quantum of penalty is only Rs.4,934/. The legal question that is agitated relates to levy of penalty under Section 12(3)(b) in the context of an inspection where discrepancies were found. In the course of assessment, an equal time addition has also been made. In first appeal, the equal time addition has been sustained whereas penalty has been reversed on the basis that the entirety of the additions emanated only from the books of accounts of the assessee.

3. Preserving the legal question for decision in a more appropriate matter, this writ petition is allowed. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]
08.08.2024

Index:Yes/No
Neutral Citation:Yes/No
ssm



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To

- 1.The Secretary
Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench),
City Civil Court Buildings,
Chennai – 600 104.
- 2.The Appellate Assistant,
Commissioner (CT) II, Kuralagam Annexe,
Chennai.
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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

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