IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

T.C.No.1 of 2023

The State of Tamil Nadu,
Represented by the Joint Commissioner (CT),
Vellore Divison, Vellore. ... Petitioner

-Vs-

Tvl.Thiyagu Agencies,
No.45, Subramaniyan Koil Street,
Panapakkam, Arakkonam Taluk. ... Respondent

PRAYER : Tax Case Revision filed under Section 60 of TNVAT Act, 2006 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 08.11.2019 passed in S.T.A.No.465 of 2017.

For Petitioner : Mr.T.N.C.Kaushik
Additional Government Pleader
For Respondent : Mrs.R.Hemalatha

O R D E R

(Order of the Court was made by **C.SARAVANAN, J**)

The petitioner is before this Court aggrieved by the impugned order dated 08.11.2019 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in S.T.A.No.465 of 2017.

2. By the impugned order, the Appellate Tribunal had dismissed the appeal filed by the petitioner against the order of the Appellate Deputy Commissioner (CT), Vellore dated 08.12.2016 in A.P.No.729 of 2015 for the assessment year 2012-13 under the Tamil Nadu Value Added Tax Act, 2006.

3. The respondent / assessee was issued with a notice dated 13.05.2015 alleging the suppression of sales turnover which ultimately culminated in an assessment order dated 13.08.2015, by which time the respondent / assessee admitted the tax liability and paid the same. The same is captured in the assessment order dated 13.08.2015. However, in the assessment order, penalty has also been imposed under Section 27(3)(C) of the TNVAT Act, 2006 as detailed below:

PENALTY U/S 27(3)(C)

The Penalty due U/S 27(3) of the Act s refixed as under:

Tax Suppressed	Rs.3,39,348.00
Tax Paid as per return	Rs.NIL
% of difference	Rs.NIL
Penalty due @ 150% U/S 27(3)(C)	Rs.5,09,022.00
27(3)(C) Penalty revised and levied	Rs.5,09,022.00

4. Aggrieved by the same, the respondent / assessee had preferred an appeal before the Appellate Deputy Commissioner (CT) dated 08.12.2016 in A.P.No.729/2015/VAT, whereby the penalty was dropped.

5. Aggrieved by the same, the petitioner State preferred an appeal before the Appellate Tribunal. The Appellate Tribunal has relied on the decision of this Court reported in ***73 STC 466***, in the case of ***Rallis India Limited Vs. State of Tamil Nadu.***

6. In our view, the order of the Appellate Tribunal does not call for any interference. Accordingly, this Tax Case Revision is dismissed. No costs.

(R.S.K., J.) **(C.S.N., J.)**
29.08.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No
vji

To

1. The Joint Commissioner (CT),
   Vellore Divsion,
   Vellore.

2. The Tamil Nadu Sales Tax Appellate Tribunal
   (Additional Bench),
   Chennai.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

vji

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