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Tax Case Nos.13 & 14 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2024

CORAM :

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

Tax Case Nos.13 & 14 of 2016

Hindustan Unilever Limited
NH 45-A, Vadamangalam
Pondicherry.

.. Petitioner in both cases

Vs.

The Union Territory of India
Rep. By its Commercial Tax Officer (IAC)
Pondicherry – 605 005.

.. Respondent in both cases

Prayer in T.C.No.13 of 2016: Tax Revision Petition filed to revise the order of the Sales Tax Appellate Tribunal, Puducherry dated 30.06.2015 in T.A.No.7 of 2012; and

Prayer in T.C.No.14 of 2016: Tax Revision Petition filed to revise the order of the Sales Tax Appellate Tribunal, Puducherry dated 30.06.2015 in T.A.No.6 of 2012.

For the Petitioner
in both cases

: Mr.K.A.Parthasarathy

For the Respondent
in both cases

: Mr.J.Kumaran
Additional Government Pleader (P)



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COMMON ORDER

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

Learned counsel for the petitioner fairly concedes that the issues are now answered against the petitioner in terms of the order dated 05.12.2019 in the case of ***Hindustan Unilever Limited vs. The Union Territory of Puducherry***¹.

2. Since the questions of law are answered in favour of the Department and against the assessee, these cases stand dismissed. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
30.08.2024

Neutral Citation:Yes/No

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¹ T.C.No.58 of 2019



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To:

1. The Union Territory of India
Rep. By its Commercial Tax Officer (IAC)
Pondicherry – 605 005.



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

(drm)

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