



T.C.No.75 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

Tax Case No.75 of 2024

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

Vs.

Tvl.Kongunadu Cements
No.423, Katcherimedu, Salem Main Road
Harur. Respondent

Prayer : Tax Case Revision Petition under Section 60 of the TNVAT Act, 2006 to set aside the order dated 27.12.2022 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Coimbatore in CTSA No.759/2022 and confirm the order passed by the State Tax Officer, Harur dated 27.02.2021 vide TIN 33083341940/2016-17.

For Petitioner : Mr.G.Nanmaran
Special Government Pleader

ORDER

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

This appeal is directed against the order passed by the Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in CTSA No.759/2022 dated 27.12.2022. By the impugned order, the appeal filed by the petitioner ie., Commercial Taxes Department has been dismissed.



T.C.No.75 of 2024

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

KST

2. We have heard the learned Special Government Pleader appearing for the petitioner. We have perused the impugned order passed by the Tribunal, that of the Appellate Commissioner and that of the State Tax Officer viz., the original assessing authority.

3. The Tribunal has placed reliance on the decision of this Court in T.C.No.70 of 2012 in the case of **State of Tamil Nadu -vs- Jalaram Timber Depot, Madurai**, wherein, it has been held by this Court that the sales suppression and the corresponding penalty arrived on stock variation has been correctly deleted by the Tribunal.

4. The facts of the present case are identical to the facts of the above case. Therefore, we find no infirmity in the order of the appellate Tribunal. The Tax Case Revision is dismissed. No costs.

(R.S.K.,J.) (C.S.N.,J.)
11.12.2024

Index : Yes/No
Internet : Yes/No
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T.C.No.75 of 2024