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Tax Case No.24 of 2017

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 No.24 of 2017

The State of Tamil Nadu
Rep. By the Joint Commissioner of Comml. Taxes
Tiruchirappalli Division, Tiruchirappalli. .. Petitioner

Vs.

Tv. Ananthi Arecanut Company
No.6, Manickam Nagar
Thanjavur. .. Respondent

Prayer: Tax Revision Petition filed to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai in T.A.No.32 of 2009 dated 24.02.2016.

For the Petitioner : Ms.Amritha Poongodi Dinakaran
Government Advocate

For the Respondent : No Appearance

ORDER

(Order of the Court was made by R.SURESH KUMAR, J.)
Though notice had been served upon the respondent and the name has been printed, there is no representation for the respondent.



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2. It is brought to our notice by the learned Government Advocate appearing for the petitioner State that the issue raised in this tax case is covered by the decision of a Division Bench of this Court in the case of ***The State of Tamil Nadu vs. Tvl. National Time Co.***¹, followed by another Division Bench decision in the case of ***Tvl. The Dharmapuri district Co-operative Sugar Mills Limited vs. The State of Tamil Nadu***².

3. In view of the same, the questions of law raised in this tax case is ordered in favour of the appellant State and against the respondent assessee. Resultantly, this tax case stands allowed. 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 Tax Case (Revision) No.2316 of 2008; dated: 08.07.2010.

² W.P.Nos.41089 of 2006 and 8875 of 2007 ; dated 28.09.2022.



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

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