



T.C.(MD)Nos.42, 43 & 44 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : **22.10.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **P.VELMURUGAN**
AND
THE HONOURABLE MR.JUSTICE **K.K.RAMAKRISHNAN**

T.C.(MD)Nos.42, 43 & 44 of 2019

Tvl.Imperial Trading Company,
1/43 D.E Temple Road,
Kollancode,
Kanniyakumari District.

: Petitioner in all cases

Vs.

1.The State of Tamil Nadu represented
by the Joint Commissioner (CT),
Tirunelveli Division.

2.The Assistant Commissioner (CT),
Kuzhithurai.

: Respondents

COMMON PRAYER: Tax Cases (Revision) are filed under Section 38 of the TNGST Act, 1959 read with Rule 30 of the TNGST Rules, 1959 to revise the common order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 25.02.2016 passed in M.T.A.Nos.27/15, 23/15 & 24/15

In all cases;

For Petitioner	: Mr.R.Narayanan
For Respondents	: Mr.J.K.Jeyaselan Govt. Advocate



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COMMON ORDER

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(Common Order of the Court was delivered by **P.VELMURUGAN, J.**)

When the matter is taken up for hearing today, it is represented by the learned Government Advocate that during the pendency of the tax cases, the petitioner applied for “Samadhan Scheme” under the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 and paid the settlement amount of disputed liability for the year 1992-93 & 1993-94 and the balance liability were waived and settled orders were issued in Form V for the year above said years. With regard to the year 1994-95, the petitioner has filed application under the Tamil Nadu Taxes (Settlement of Arrears) Act 2023, however, they failed to discharge the settlement amount in full and hence, rejection order has been issued.

2. In view of the above subsequent development, we are of the view that nothing survives for further adjudication in these cases. Therefore, these Tax Cases are dismissed as infructuous. No costs.

[P.V.,J.]

[K.K.R.K.,J.]

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22.10.2024

NCC : Yes/No

Index : Yes / No

Internet : Yes



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- To
- 1.The Joint Commissioner (CT),
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