IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR

T.C. (Revision) No.80 of 2025

Tvl.M.R.Tiles,
No.11, Selva Vinayagar Koil Street,
Chennai-94. .. Petitioner

vs

The State of Tamil Nadu
Rep. by Deputy Commissioner (CT),
Central, Chennai. .. Respondent

Prayer : Petition filed under Section 38 of the TNGST Act, 1959 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Addl. Bench) Madras dated 24.02.2003 in T.A.Nos.870/25/28/26/27 of 2001.

For Petitioner	:	Mr.S.Rajasekar for Mr.K.Venkatasubramanian
For Respondent	:	Mr.C.Harsha Raj Special Government Pleader

ORDER
(Delivered by Dr. ANITA SUMANTH.,J)

Mr.Rajasekar, learned counsel appears on behalf of Mr.K.Venkatasubramanian, learned counsel on record for the petitioner circulates a copy of order dated 13.11.2013 passed in the case of the very same assessee in T.C.(Revision) No.171 of 2009 wherein this Court has considered the following similar issue as arising in this matter being:-

> *'Whether in the facts and circumstances of the case, the Tribunal is right in law in treating the transaction of the petitioner in supplying and laying mosaic to the prescription of the purchaser, as an outright sale?'*

2.The conclusion at paragraph Nos.11 and 12 of that order reads as follows:

> *'11.going by the above said statutory fixation on the labour charges, we direct the Assessing Officer to redo the deduction particularly with reference to Labour Charges alone adopting 30% as relatable to labour charges liable to be deducted in the books of accoutns. Apart from this, the question of penalty levied on the assessee also needs to be reassessed. It is seen from the order of the Tribunal that the Appellate Assistant Commissioner confirmed the levy of penalty under Section 12(5)(iii) of the TNGST Act, the Tribunal reduced the levy of penalty at 50% as against the 150%, confirmed by the Assessing Authority.*
>
> *12.Considering the fact that the turnover in question is available in the books of accounts and the assessee was not form part of business of the provisions of the Act, for which the assessee raised a dispute applying the decision in the case of Apparels and Handloom Exporters Association and Ors., vs. State of Tamil Nadu and Ors., (supra), we delete the penalty and confirmed by the Tribunal at 50%, to that extent alone, the Tax Case (Revision) stands allowed.*
>
> *In the circumstances, confirming the order of the Tribunal on the quantum assessment, we partly allow the Tax Case (Revision). No costs.*

3.In light of the admitted identity in facts and legal position, the same conclusion as arrived at by that Bench is applicable to the present case as well. This Tax Case (Revision) is partly allowed. No costs.

[A.S.M., J] [N.S., J]
02.07.2025

Index:Yes/No
Speaking Order
Neutral Citation:Yes
vs

To

The Deputy Commissioner (CT),
Central, Chennai.

DR. ANITA SUMANTH.,J.
and
N.SENTHILKUMAR,J.

vs

T.C. (Revision) No.80 of 2025

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