BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.04.2025

CORAM:

THE HONOURABLE **DR.JUSTICE G.JAYACHANDRAN**

AND

THE HONOURABLE **MS.JUSTICE R.POORNIMA**

T.C.R(MD)Nos. 9 to 11 of 2025
and
C.M.P(MD)Nos. 7102, 7104 & 7105 of 2025

Tvl. Udaya Match Works,
3/674F, Sattur Road,
Sivakasi,
Virudhunagar District. ... Petitioner in all TCRs.

-Vs-

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

2. The Assistant Commissioner (CT),
   Sivakasi-IV, Assessment Circle,
   Virudhunagar District. ... Respondents in all TCRs.

COMMON PRAYER: Revision Petition is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 17.03.2025 in MTSA Nos.138, 147 & 88/2017 relating to the assesment years 2003-2004, 2004 – 2005 and 2005-2006, in so far as the levy of tax on the alleged sales suppression and first sales of colour matches, which is purely estimated without any concrete material evidence and that too in the absence of 'Sale', along with its corresponding surcharge and penalty levied under Section 16(2) of the Tamil Nadu General Sales Tax Act, 1959.

In all the Petitions:

For Petitioner : Mr.K. Srinivasan

For Respondents : Mr.D. Ghandiraj, Special Government Pleader

COMMON ORDER

DR.G.JAYACHANDRAN, J.
AND
R.POORNIMA, J.

These revision petitions are filed to revise the order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 17.03.2025 in MTSA Nos.138, 147 & 88/2017 relating to the assessment years 2003-2004, 2004 – 2005 and 2005-2006.

2. We have heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents. We have also perused the material documents available on record.

3. The question of law raised in these revisions are purely in the nature of question of facts and no question of law involved for the revisions to be entertained. The submission of the assessee that the goods purchased were inferior in quality and the raw materials kept in the godown were destroyed in nature calamities, during the three assessment years appears to be a complete *concocted story* and the Assessing order as well as the Appellate order has gone into these facts and law and had arrived at right conclusion.

4. Hence, these revision petitions are dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

[G.J., J.] & [R.P., J.]

28.04.2025

NCC : Yes / No
Index : Yes / No

KSA

To

1. The Joint Commissioner (CT),
   Tirunelveli Division,
   Palayamkottai,
   Tirunelveli District.

2. The Assistant Commissioner (CT),
   Sivakasi-IV, Assessment Circle,
   Virudhunagar District.

DR.G.JAYACHANDRAN, J.

AND

R.POORNIMA, J.

KSA

Common Order made in
T.C.R(MD)Nos. 9 to 11 of 2025

28.04.2025