



WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

CORAM:

**THE HONOURABLE MR.JUSTICE P.VELMURUGAN
AND
THE HON'BLE MRS JUSTICE L.VICTORIA GOWRI**

TCR(MD)No.28 of 2025

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

... Petitioner

.Vs.

Tvl. Tirunelveli District Cooperative
Milk Producers' Union limited,
Tirunelveli.

... Respondent/Respondent

PRAYER: Tax Case Revision filed under Section 38 of TNGST Act, 1959 to
revise the order of Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench),
Madurai, made in MTSA.No.386 of 2010, dated 7.12.2022.

For Petitioner : Mr.R.Suresh Kumar
Addl.Govt.Pleader

For Respondent : Mr.S.Karunakar



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JUDGMENT

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

This Tax Case Revision is filed against the order of Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench), Madurai, made in MTSA.No.386 of 2010, dated 7.12.2022.

2.Heard the learned counsel appearing on either side and perused the materials placed before this Court.

3.A perusal of the revision papers would show that the Petitioner has not made any grounds as per Section 100 of Civil Procedure Code or under Section 38 of the TNGST Act, 1959.

4.Accordingly, the Tax Case Revision Case is rejected, without being admitted. No costs.

[P.V.,J.] [L.V.G.,J.]
13.11.2025



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NCS : Yes/No

Index : Yes / No

Internet : Yes / No

vsn

To

The Presiding Officer,
Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench),
Madurai.



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P.VELMURUGAN, J.
and
L.VICTORIA GOWRI.,J.

vsn

ORDER MADE IN
TCR(MD)No.28 of 2025

13.11.2024