BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.04.2026**

CORAM:

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH
AND
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN

T.C.R. (MD)No.17 of 2025

The State of Tamil Nadu
Rep. by the Joint Commissioner (CT)
Tirunelveli Division. : Petitioner

Vs.

Tirunelveli District Co-operative
Milk Producers Union Limited,
Tirunelveli : Respondent(s)

PRAYER: Tax Revision Petition filed under section 38 of the TNGST Act, to set aside the Impugned Order passed by the Tribunal in MTSA No.384/2010 dated 07.12.2022 and to restore the appeal before the Tribunal for disposing on merits.

For Petitioner : Mr.R.Suresh Kumar
Additional Government Pleader

For Respondent : Mr.S.Karunakar

ORDER

(Order of the Court was made by N.ANAND VENKATESH, J)

This revision has been filed by the State under Section 38 of the Tamil Nadu General Sales Tax Act, 1959, aggrieved by the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, on 07.12.2022 in MTSA No.384 of 2010.

2. Heard the learned Additional Government Pleader appearing for the petitioner and the learned counsel appearing for the respondent.

3. The main ground that was urged by the learned Additional Government Pleader appearing on behalf of the petitioner is that the Tribunal has not considered the fact that the goods have moved from Tirunelveli to other destinations outside the State of Tamil Nadu and therefore, the same has to be considered as interstate sale and whereas the Tribunal went wrong in rendering the finding that the delivery of goods effected by the respondent cannot be concluded as interstate sale but it can only be considered as a consignment sale.

4. When the tax case was admitted by this Court, no substantial question of law was framed and therefore, this Court after hearing both sides and after considering the order passed by the Tribunal, wanted to see if any substantial question of law is involved in this case.

5. The Tribunal has rendered a factual finding to the effect that the respondent has effected delivery of goods to the clearing and forwarding agents of other States only at the instance of the Federation in order to obey the statutory mandate and the delivery of goods effected by the respondent cannot be concluded as interstate sales. This finding was rendered after going through the documents and therefore, the same cannot be reversed by this Court unless the said finding is perverse. We do not find any substantial question of law involved in the present case and hence, this revision stands dismissed. No costs.

[N.A.V., J.] [K.K.R.K., J.]
24.04.2026

Index : Yes/No
Internet : Yes/No
Neutral Citation : Yes/No
PKN

To

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AND
K.K.RAMAKRISHNAN, J.

PKN

Judgment made in

TCR (MD)No.17 of 2025

24.04.2026