BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.04.2026

CORAM

THE HON'BLE MR JUSTICE N. ANAND VENKATESH

AND

THE HON'BLE MR JUSTICE K.K.RAMAKRISHNAN

TCR(MD).No.29 of 2024

The State of Tamil Nadu,
Represented by
the Deputy Commissioner (CT),
Madurai. .. Petitioner

Vs.

Tvl. A.2295, The Madurai Co-op Printing Works Limited,
12, T.P.K. Road,
Andalpuram,
Madurai. .....Respondent

Prayer : Revision case filed under Section 38 of the TNGST Act, 1959 to set aside the order passed by the Tamil Nadu Sale Tax Appellate Tribunal (AB), Madurai in MTSA.No.262 of 2008 dated 28.03.2024 and to restore the tax levied by the Assessing Officer at the rate of tax of 8% towards the sales of printed material under the TNGST Act, 1959.

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 Petition has been filed under Section 38 of the TNGST Act against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 28.03.2024 in MTSA.No.262 of 2008 which in-turn confirmed the order passed by the Appellate Authority.

2. Heard the learned counsel on either side.

3. The Department assessed the total and taxable turn over during assessment uear 1999-2000 and assessment proceedings dated 02.03.2006 came to be issued. Various findings were rendered and an order was passed by the Assessing Authority on 27.02.2002. It became a subject matter of appeal before the Appellate Authority. The matter was remanded back by the Appellate Authority by an order dated 13.05.2002. Pursuant to the same, the Assessing Authority passed an order dated 02.03.2006, wherein, the Assessing Authority virtually confirmed the earlier proposal and passed the final order.

4. Aggrieved by the order passed by the Assessing Authority, the respondent filed an appeal before the Appellate Assistant Commissioner, Madurai. The Appellate Authority modified the order passed by the Assessing Authority and aggrieved by the same, the Department filed an appeal before the Tribunal which in-turn confirmed the order passed by the Appellate Authority. Aggrieved by the same, the present revision has been filed by the Department.

5. When the petition came up for hearing on 02.08.2024, this Court was pleased to order notice to the respondents and no substantial question of law was framed by this Court. After notice, the matter was listed for hearing.

6. This Court heard the learned counsel on either side to see if any substantial question of law is involved in the present case.

7. On carefully considering the submissions made by the learned Additional Government Pleader appearing on behalf of the respondent, it is

seen that the main purport of the argument is by placing reliance upon the Government Order dated 16.02.2001 which clarified the classification of printed materials. In our considered view, the assessment pertains to the years 1999-2000 and therefore, the Government order of the year 2001 cannot be relied upon by the Department. Even otherwise, the issue is squarely covered by the Judgment of the Hon'ble Apex Court in the case of ***State of Tamil Nadu Vs. Anandam Viswanathan*** reported in ***(1989) AIR (SC) 962***. The Tribunal had relied upon the same while confirming the order passed by the Appellate Authority. Hence, we do not find any illegality in the order passed by the Tribunal and no substantial question of law is involved in this case.

8. In the result, this Tax Case Revision Petition stands dismissed. No costs.

(N.A.V.,J..) (K.K.R.K.,J.,)
17.04..2026

Index : Yes / No
Internet : Yes / No
TSG

To
1.Tamil Nadu Sale Tax Appellate Tribunal (AB), Madurai .

2.The Joint Commissioner (CT),
Tirunelveli Division.

N. ANAND VENKATESH,J.
AND
K.K.RAMAKRISHNAN,J.

TSG

TCR(MD).No.29 of 2024

17.04.2026