

M/s. ARUL & CO.

V.

STATE OF TAMIL NADU & ANR.

Criminal Appeal No. 4617 of 2002

APRIL 21, 2009

**[DR. ARIJIT PASAYAT AND LOKESHWAR SINGH
PANTA, JJ.]**

Tamil Nadu General Sales Tax Act, 1959 :

Sales Tax—Imposition of —Penalty also levied – For reasons stated in the connected appeal, no scope for interference with the levy of tax made – However, penalty imposed is set aside.

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 4617 of 2004

From the Judgement and Order dated 29.01.2004 of the High Court of Judicature at Madras in Writ Petition No. 43203 of 2002

K.K. Mani, Mayur R. Shah, for the Appellants.

R. Nedumaran, for the Respondents.

The Judgement of the Court was delivered by

DR. ARIJIT PASAYAT, J.

1. Challenge in this appeal is to the judgment of a Division Bench of the Madras High Court dismissing the writ petition filed by the appellant. The High Court relied on the decision of a Division Bench of the High Court against the assessee in writ petition No. 14768 of 2000 dated 11.12.2003. For reasons indicated in Civil appeal No. 5134-35 of 2002 disposed of today, we find there is no scope for interference with the levy of tax made. However, the penalty imposed stands set aside because of what is stated in the said appeals.

2. The appeal is accordingly disposed of.

G.N.

Appeal disposed of.