
(2013) 10 MAD CK 0212

In the Madras High Court

Case No : Tax Case (Revision) No. 16 of 2009

State of Tamil Nadu

APPELLANT

Vs

Kirthilal Kalidas and Co.

RESPONDENT

Date of Decision : 04-10-2013

Acts Referred:

Citation : (2014) 70 VST 359

Hon'ble Judges : T.S. Sivagnanam, J;Chitra Venkataraman, J

Bench : Division Bench

Judgement

Chitra Venkataraman, J.—Inspire of opportunity granted to the Revenue to serve notice on the respondent, till date no action has been taken in this tax case (revision) relating to the assessment year 1996-97. This tax case (revision) by the Revenue, has been admitted on June 17, 2009, on the following substantial question of law:

(i) Whether, in the facts and circumstances of the case, the Tribunal is right in holding that the additional sales tax would be attracted for the assessment year 1996-97, since the taxable turnover did not exceed 100 crores as per amended provision of section 2(1)(aa) as per amended Act 31 of 1996 with effect from August 1, 1996.

2. The issue as regards the levy of additional sales tax in respect of the assessment year 1996-97 is covered by the decision of this court in the case of State of Tamil Nadu Vs. National Time Co., that after taking the taxable turnover for the entire year, the taxable turnover up to the date of amendment has to be assessed with reference to the relevant tax rate therein applicable to the period.

3. In the circumstances, setting aside the order of the Sales Tax Appellate Tribunal, the matter is remanded back to the assessing officer to work out the liability based on the decision of this court. Thus, taking the taxable turnover for the entire year, the taxable turnover up to the period July 31, 1996, has to be worked out to attract the liability at the rates specified therein and beyond that,

the liability of the turnover has to be worked out based on the amended provision depending on the taxable turnover crossing rupees 100 crores for the whole year. The tax case revision stands disposed of accordingly. No costs.