**(1997) 09 MAD CK 0107**

**In the Madras High Court**

**Case No :** Tax Case (R) No. 1324 of 1992 (Revision No. 507 of 1992)

State of Tamil Nadu APPELLANT

Vs

P. Venkatachala Naidu and Sons RESPONDENT

**Date of Decision :** 30-09-1997

**Acts Referred:**

Central Sales Tax Act, 1956 — Section 9(2)
Tamil Nadu General Sales Tax Act, 1959 — Section 31

**Citation :** (1997) 09 MAD CK 0107

**Hon'ble Judges :** R. Jayasimha Babu, J;B. Akbar Basha Khadiri, J

**Bench :** Division Bench

# Judgement

Jayasimha Babu, J.—The Tribunal has held that the time-limit with regard to the payment of admitted tax has nothing to do with the statutory time-limit prescribed in second proviso to section 31 of the Tamil Nadu General Sales Tax Act. The appeal filed before the Tribunal by the respondent was u/s 9(2) of the Central Sales Tax Act, 1956, read with section 31 of the Tamil Nadu General Sales Tax Act, 1959. The Tribunal has hold that the payment of admitted tax after the last date for filing of the appeal including the extended period prescribed for filing the appeal, does not render the appeal ineffective. This view of the Tribunal is contrary to the decision of the Full Bench of this Court in the case of State of Tamil Nadu v. E. P. Nawab Marakkadai [1996] 100 STC 1 wherein it has been held that the admitted tax must be paid within the maximum period allowed for filing of the appeal, even though the proof of such payment may be produced later. In this case, the admitted tax was paid several days after the extendable date for filing of the appeal had expired. The impugned order therefore, cannot be sustained. Revision petition is allowed.

2. Petition allowed.

 