(2013) 08 MAD CK 0255

In the Madras High Court

Case No : Tax Case (Revision) No. 2262 of 2008

State of Tamil Nadu — APPELLANT

Vs

Savorit Limited — RESPONDENT

Date of Decision : 23-08-2013

Acts Referred:

Citation : (2014) 70 VST 358

Hon'ble Judges : K.B.K. Vasuki, J;Chitra Venkataraman, J

Bench : Division Bench

Judgement

Chitra Venkataraman, J.—The Revenue is on revision as against the order of the Sales Tax Appellate Tribunal relating to the assessment year 1996-97 raising the following question of law:

Whether in the facts and circumstances of the case, the Tribunal is legally fight 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)?

Both sides agree that 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.

2. 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.