

REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4617 OF 2004

M/s Arul & Co.

...Appellant

Versus

State of Tamil Nadu & Anr.

...Respondents

J U D G M E N T

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.

.....J.
(Dr. ARIJIT PASAYAT)

.....J.
(LOKESHWAR SINGH PANTA)

New Delhi,
April 21, 2009