



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MRS.JUSTICE N. MALA**

T.C.No.249 of 2011

The State of Tamil Nadu
Represented by the
Deputy Commissioner(CT),
Chennai (South) Division,
Greens Road, Chennai 600 006.

Petitioner

Vs

Tvl.Bush Boake Alien India Ltd.,
1/5, Seven Wells Street,
St.Thomas Mount, Chennai 600 016.

Respondent

For Petitioner M/s Amirta Poongodi Dinakaran
GA
For Respondent M/s V.Sundareswaran

ORDER
(Order of the Court was made by G.Jayachandran J.)

Heard the learned counsels appearing on either side.

2. The issue is regarding the decision of the Tribunal clarifying that the sodium chloride salt purchased by the assessee is salt for human consumption and to grant tax concession and also the issue is regarding the application of Formula-II in calculating the tax liability regarding the ingredients purchased by



the Assessee.

T.C.No.249 of 2



WEB COPY

2. The learned counsel appearing for the respondent would submit that the second part of the Tribunal's order remanding the matter back to the Assessing Officer to decide the tax liability by applying Formula-II has not been challenged in the present appeal by the State. If the contention is correct, by this time, the Assessing Officer ought to have passed an order, on the remand portion. It is to verify whether any order has been passed by the Assessing Authority.

3. The learned Government Advocate (T) is also directed to furnish all the GOs referred to in G.O.Ms.75/2025. Post the Case on 10.06.2026.

(G.JAYACHANDRAN J.)

(N.MALA J.)

08-06-2026

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ari

To

Tvl.Bush Boake Allan India Ltd
1/5, Seven Wells Street, St.Thomas
Mount, Chennai-16.



WEB COPY

T.C.No.249 of 2

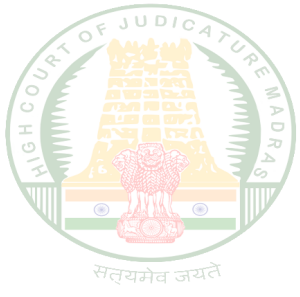


G.JAYACHANDRAN, J.
and
N.MALA, J.

ari

T.C.No.249 of 2011

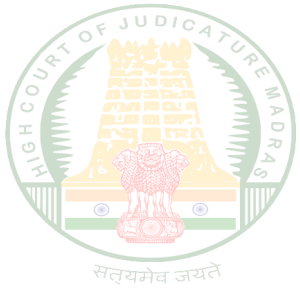
08.06.2026



WEB COPY

T.C.No.249 of 2





WEB COPY

T.C.No.249 of 2

