IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **22.07.2015**

CORAM :

THE HON'BLE MR. JUSTICE **T.S.SIVAGNANAM**

Rev.Appl.No.113 of 2015
in
W.P.No.31557 of 2014

M/s. Fitnessone Group India Ltd.,
rep. by its Authorised Signatory,
Mr.Arun Kathiresan ..... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Pethikuppam Checkpost,
Gummidipoondi 601 201.
..... Respondent

Review petition has been filed under order 47 Rule 1 & 2 read with Section 114 of C.P.C. to review the order dated 03.12.2014 passed in W.P.No.31557 of 2014 and to set aside the same.

For Revision Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.Jayaprathap, GA

ORDER

This review petition has been filed to review the order dated 03.12.2014, passed in W.P.No.31557 of 2014, on the file of this Court and to set aside the same.

2. The said writ petition was disposed of by issuing direction and paragraph 6 of the order would read thus:

> "In the light of the above, without setting aside the impugned detention notice, the writ petition is disposed of by directing the petitioner to approach the respondent and request for quantifying the one time tax. On such quantification, the petitioner shall pay the one time tax and on payment, the goods shall be released forthwith. Thereafter, the petitioner shall file a revision petition before the Joint Commissioner within a period of two weeks, from the date of receipt of a copy of this order. No costs. Consequently, the connected M.P.No.1 of 2014 is closed."

3. Learned counsel for the petitioner submits that unless a speaking order is passed by the respondent, the review petition cannot be filed.

4. Learned Additional Government Pleader submits that even as against the notice demanding one time tax and imposing compound fee, the revision is maintainable and accordingly, the review application is disposed of by clarifying that as and when if the petitioner files the revision as against the demand notice/detention notice, demanding one time tax and compound fee, the Revisional Authority, shall entertain the revision if such revision is filed within a period of two weeks, from the date of receipt of a copy of this order. However, the Revisional Authority shall entertain such revision without rejected the same on the ground of limitation and consider the same on merits and in accordance with law. There is no order as to cost.

22.07.2015

Index : Yes /No
Internet : Yes /No

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T.S.SIVAGNANAM, J.

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