IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.8.2015.

CORAM

THE HON'BLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HON'BLE MR.JUSTICE T.MATHIVANAN

T.C.(R) No.62 of 2015

Palani Andavar Mills Limited,
236, Dhally Road,
Udumalpet. Petitioner

vs.

The State of Tamil Nadu
(rep. by The Commercial Tax Officer,
Udumalpet (South) Circle). Respondent

Tax Case (Revision) against the order dated 2.3.2015 in C.T.R.A.No.5 of 2014 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore-18 against the Order of the TamilNadu Sales Tax appellate Tribunal (AB) Coimbatore dated 19/11/2013 made in CTA.No.206/03 for the year TNGST 1996-97 against the Order of the Appellate Assistant Commissioner (CT) Pollachi, dated 23/6/2013 made in AP.No.101/2003, against the Order of the Commercial Tax Officer, Udumalpet (South), dated 31/3/2003 made in TNGST.NO.2340001/96-97 against the Order of the Commercial Tax Officer(FAC) Udumalpet (South) dated 10/10/2000 made in TNGST.2340001/96-97 against the Order of the Commercial Tax Officer (FAC), Udumalpet, (South) in TNGST.2340001/96-97 dated 10/3/99.

For appellant : Mr.N.Prasad
For Respondent : Mr.A.N.R.Jayaprathap, Govt. Advocate (T)

JUDGMENT
(Judgment of the Court was delivered by V.RAMASUBRAMANIAN, J. )

This Tax Case Revision is filed under section 38 of the Tamil Nadu General Sales Tax Act, 1959 raising a substantial question of law as to whether a single Member of the Sales Tax Appellate Tribunal is competent to dispose of an application for review of an order passed by a regular Bench of two Honourable Members of the Tribunal.

2. Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.A.R.Jayaprathap, learned Government Advocate (Taxes) takes notice for the respondent.

3. The appeal filed by the revision petitioner in appeal No.206 of 2003 before the Tamil Nadu Sales Tax Appellate Tribunal, Additional Bench, Coimbatore was disposed of on 19.11.2013 by a Bench comprising of an Additional Judicial Member and an Additional Departmental Member. But, the review application filed by the petitioner was dismissed by the Additional Judicial Member, sitting single, by an order dated 2.3.2015. Nothing more is required to be stated that it is a fundamental premise that a Single Member of a Tribunal cannot dispose of an application for review of an order passed by a Bench of two Honourable Members. Therefore, the question is answered in favour of the petitioner. The order passed by the Tribunal on the Review Application is set aside and the matter is remitted back to the Tribunal for disposal in accordance with law. The Tax Case (Revision) is ordered accordingly. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

ssk.

To

1. Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench), Coimbatore-18.

2. The Commercial Tax Officer,
Udumalpet (South) Circle).

3.The Appellate Assistant Commissioner(CT)
Pollachi

4.The Commercial Tax Officer(FAC)
Udumalpet (South)

+1 cc to M/S.N.Inbarajan, Advocate sr.45287/15

+1 cc to Special Government Pleader (Taxes) sr.45602

T.C.(R) No.62 of 2015

aa25/09/2015