

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4949 of 2015

M/s.K.S.B.Pumps Limited,
Rep. By Senior Manager-Finance,
151, Mettupalayam Road,
Narasimmanickenpalayam, Coimbatore. petitioner

Versus

1.The Secretary (FAC)
Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench)
Coimbatore.

2.State of Tamil Nadu,
Rep. By the Deputy Commissioner,
(Commercial Taxes)
Coimbatore. Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus, to call for the records of the 1st respondent in CTA.46/06 and quash the order dated 13.11.2014 passed therein and further direct the 1st respondent to restore the appeal CTA.46/06 and dispose the same on merits after giving an opportunity to the petitioner herein.

For petitioner : Mrs.Hema Murali Krishnan
For Respondents : Mr.Kanmani Annamalai,
Addl. Govt. Pleader (T)

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O R D E R

On consent, this writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner has come forward with this writ petition to quash the order of the 1st respondent in CTA.46/06 dated 13.11.2014 and to direct the 1st respondent to restore the appeal CTA.46/06 and dispose the same on merits after giving an opportunity to the petitioner.

3. Without going into the merits of the matter, the matter has been decided in the absence of parties and the restoration petition was rejected by the authority on the ground that the reason given in the restoration petition was not correct as the fact mentioned was not true and it was misleading.

4. No prejudice is going to be caused to the respondents, if the matter is heard on merits and an order is passed. That apart, the entire amount has already been deposited by the petitioner at the time of preferring an appeal. Hence, this Court taking note of the fact that the advocate passed away and even after receipt of the notice, the petitioner did not appear and the matter has been dismissed for default, the Tribunal shall give one more opportunity to the petitioner and decide the case on merits. In case, the petitioner will not appear on the date that may be fixed by the Tribunal, the Tribunal is empowered to reserve orders and pass orders on merits.

5. With the above direction, this Writ Petition is disposed of. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsm
To

1.The Secretary (FAC)
Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench)
Coimbatore.

2.The Deputy Commissioner,
Government of Tamil Nadu,
(Commercial Taxes)
Coimbatore.

+ 1 cc to Mr.L. Muralikrishnan, Advocate SR.10518
+ 1 cc Government Pleader SR.10411

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MSM(CO)
EU 12.03.2015