IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 27.09.2016

CORAM

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

Review Application (Writ) No.115 of 2016
in WP.No.26717 of 2016

M/s.Prathiba Traders,
Rep. by its Partner,
S.Parthiba,
No.62, 63/118, Pension Line Road,
Gugai, Salem – 636 006 .. Petitioner

Vs

The Assistant Commissioner (CT),
Gugai Assessment Circle,
Gugai, Salem. .. Respondent

PRAYER : Review Application filed under Order 47 Rule 1 read with Section 114 of CPC to set aside the order dated 01.08.2016 passed in W.P.No.26717/2016.

For Petitioner : Mr.S.Yashwanth
For Respondent : Mr.S.Kanmani Annamalai, AGP

O R D E R

Heard Mr.S.Yashwanth, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

2. The Petitioner's case is that after the order was passed in the Writ Petition on 01.08.2016, he has come in possession of the tax paid certificate and therefore, the petitioner seeks for review of the order in the Writ Petition.

3. Admittedly, on the date when the Writ Petition was disposed of, certificate was not available with the petitioner. Therefore, subsequent receipt of the certificate, will not be a ground for Review. Further, that will not preclude the petitioner from invoking appropriate provisions of the Tamil Nadu Value Added Tax Act and if the same is done, the respondent shall consider the said prayer made by the petitioner, in accordance with law.

3.With the above observations, this Review Application stands disposed of.

27.09.2016

pvs

To
The Assistant Commissioner (CT),
Gugai Assessment Circle,
Gugai, Salem.

T.S.SIVAGNANAM.J,

pvs

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