

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2016

Coram

The Hon'ble Mr. Justice **T.S.SIVAGNANAM**

Review Appln.Nos.124 and 125 of 2016

M/s.Raj Foam
rep.by its Partner,
No.15, Pycrofts Road(Bharathi Salai),
Royapettah, Chennai-600 014
the

... Petitioner in both
Rev.Applns.

Vs

The Assistant Commissioner (CT) (FAC),
Royapettah II Assessment Circle,
Chennai

... Respondent in both
the Rev.Applns.

Review applications filed under Ordfer 47 Rule 1 and 2 of Civil Procedure Code read with Section 114 of the Civil Procedure Code to review the order of this Court, dated 25.07.2016 made in W.P.Nos.15716 and 15717 of 2014.

For Petitioner .. Mr.R.L.Ramani,Sr.counsel
for Mr.B.Raveendran

For Respondent .. Mr.S.Kanmani Annamalai,A.G.P.

COMMON ORDER

Heard Mr.R.L.Ramani, the learned Senior counsel assisted by Mr.B.Raveendran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, the learned Additional Government Pleader, appearing for the respondent.

2. These Review Petitions have been filed by the petitioner to review the order and direction issued in W.P.Nos.15716 and 15717 of 2014. The writ petitions were disposed of by directing the petitioner to file a Review Petition before the State Level Authority for Clarification and Advance Ruling.

3. The learned Senior counsel pointed out that already such Review was filed and it has been clarified by the authority and this was taken into consideration by this Court in another writ petition in W.P.No.29951 of 2013, dated 28.11.2014 (Springfeel Polyurethane Foam Pvt. Ltd.) and the writ petition has been allowed.

4. This Court misconstrued while disposing of the writ petitions on the said date, namely, 25.07.2016, on account of the fact that the counsels were boycotting the Courts and they did not appear

before the Court. Therefore, this Court cannot be faulted for having passed an order taking into consideration the facts available in the typed set of papers.

5. Since the clarification was in existence in 2014 itself and similar writ petitions have been allowed by this Court with certain directions, ends of justice would be met if the order passed in the writ petitions is reviewed.

6. Accordingly, the Review Petitions are allowed and the order dated 25.07.2016, passed in W.P.Nos.15716 and 15717 of 2014, is set aside and the writ petitions are restored to the file of this Court.

07.10.2015

msk

T.S.SIVAGNANAM,J.

msk

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& 125 of 2016

31.03.2015