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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.05.2017
CORAM:
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

TCMP (MD)No.2 of 2015
and
TC(MD).SR.No.5557 of 2009

The State of Tamil Nadu,
Rep.by the Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli. .. Petitioner

Vs.

Tvl.Ponmani Oil Mills,
Tuticorin. .. Respondent

PRAYER in T.C.M.P.No.2 of 2015:- Petition has been filed Under Section 38(1) of Tamil Nadu General Sales Tax Act, 1959, to condone the delay of 89 days in preferring the tax case .

Prayer in T.C.SR.No.5557 of 2009:- Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal(AB) Madurai dated 08.10.2002 passed in MTA.No.595/2001.

For Petitioner : Mr.R.Karthikeyan,
Additional Government Pleader.

* * * * *

ORDER

[Order of the Court was made by **T.S.SIVAGNANAM, J.**]

This petition has been filed to condone the delay in filing the Tax Case Revision.

2.We find from the order sheet and the office record that steps have not been taken by the petitioner to serve notice on the respondent ever since 2015. The non-compliance of the primary requirement to serve notice on the respondent would show that the petitioner is not seriously interested in prosecuting the matter. For such reasons, we are not inclined to keep the petition pending

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any longer. Therefore, the petition is dismissed. Consequently, the Tax Revision Case is rejected at the SR stage.

Sd/-
Assistant Registrar(Protocol)

/True copy/

Sub Assistant Registrar

To

1. The Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli.

2. The Tamil Nadu Sales Tax Appellate Tribunal(AB),
Madurai,

Ls/rj2/Ns
AE/MMS/19.05.2017/2P/3C

TCMP.No.2 of 2015
and
TC.SR.No.5557 of 2009
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