

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.03.2017

Coram

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

Rev.Appl.Nos.13 to 16 of 2017

Bannari Amman Spinning Mills Ltd.,
Represented by its Managing Director,
S.V.Arumugam.

.. Applicant in
all the Rev. Applns'

vs.

1.The Assistant Commissioner (CT),
Mettupalayam Road Circle,
Coimbatore - 18.

2.The Joint Commissioner (Enf.) (CT),
Coimbatore - 18.

... Respondents in
all the Re. Applns'

Review applications filed under Order 47 Rule 1 of C.P.C. r/w Section
114 of C.P.C. against the judgment and order of this Court dated 28.11.2016
made in W.P.Nos.40803 to 40806 of 2016

For Petitioner : Mr.A.Adithya Reddy

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader.

COMMON ORDER

These review applications has been filed to review the order and directions issued in W.P.Nos.40803 to 40806 of 2016 dated 28.11.2016. The said writ petitions were filed challenging the assessment order dated 29.07.2016. The writ petitions were dismissed on the ground that the petitioner has an effective alternative remedy by approaching the appellate authority. As against the said order passed in the writ petitions, the petitioner has filed the Writ Appeals and the Honourable Division Bench of this Court has dismissed the same. Now the petitioner is before this Court seeking to review the order.

2. Admittedly no error has been pointed out by the petitioner to review the order passed in the writ petition. Hence, the review petition stands dismissed.

3. The learned counsel appearing for the petitioner submits that since there is no demand raised on the part of the petitioner, it may be permitted to prefer a revision as against the impugned order dated 29.07.2016.

4. The request made by the petitioner is not seriously opposed by the learned counsel for the respondents.

5. In the light of the above, all the review petitions are dismissed and liberty is granted to the petitioner to file a revision petition against the assessment order dated 29.07.2016 and if the same is filled within a period of 30 days from the date of receipt of a copy of this order, the revisional authority, shall entertain the same, without rejecting the application on the ground of limitation.

vsm

01.03.2017

To

- 1.The Assistant Commissioner (CT),
Mettupalayam Road Circle,
Coimbatore - 18.
- 2.The Joint Commissioner (Enf.) (CT),
Coimbatore - 18.

T.S.SIVAGNANAM, J.

vsm

Rev.Appl.Noa.13 to 16 of 2017

01.03.2017

<http://www.judis.nic.in>