



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**

TAX CASE REVISION No.226 of 2011

THE STATE OF TAMIL NADU,
REPRESENTED BY THE DEPUTY COMMISSIONER (CT),
TIRUNELVELI DIVISION,
TIRUNELVELI 627 002.

.. Petitioner

Vs.

TVL. PAULSONS LITHO WORKS,
37, VIRUDHUNAGAR ROAD,
SIVAKASI.

.. Respondent

PRAYER: 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 30.11.2001 in MTSA No.560/2000 Appeal No.536/95 dated 15/10/1997 on the file of the Appellate Assistant Commissioner (CT), Virudhunagar for the Assessment year 1987-88 against Assessment No.TNGST.906246/87-88 dated 31/03/95. On the file of the Commercial Tax Officer - IV, Sivakasi, for the Assesment year 1987-88.

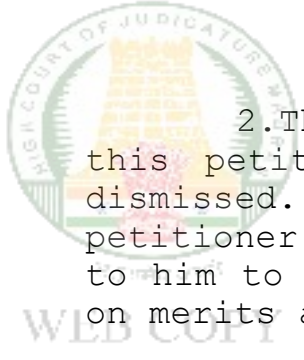
For Petitioner

: Mr.R.Karthikeyan,
Additional Government Pleader.

ORDER

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

This Tax Case Revision has been filed challenging the order passed by the Tamil Nadu Sales Tax Appellate Tribunal under Section 38 of the Tamil Nadu General Sales Tax Act, 1959. To entertain the revision, it is necessary for the Court to consider whether a question of law arises for determination in the revision. We find that this Revision case was filed in the year 2011 and was entertained by framing a question of law for consideration and notice was ordered to the respondent. However, no steps were taken to serve notice on the respondent. Even after the case was transferred to Madurai Bench, no steps have been taken and the matter has been placed before the Deputy Registrar (Judicial) for taking steps with regard to service of notice on the respondent. However, no steps have been taken, till date, which clearly shows that the petitioner is not seriously interested in prosecuting the matter.



2. Thus, for the above reasons, we are not inclined to keep this petition pending any longer and accordingly, the same is dismissed. However, for good and sufficient reasons, if the petitioner seeks to restore the revision petition, it is well open to him to file an appropriate petition, which would be considered on merits and in accordance with law. No costs.

Sd/-
Assistant Registrar(W)

/True Copy/

Sub Assistant Registrar

To

- 1 The Tamil Nadu Sales Tax Appellate Tribunal (AB),
Madurai.
- 2 The Appellate Assistant Commissioner (CT),
Virudhunagar.
- 3 The Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli.
- 4 The Commercial Tax Officer - IV, Sivakasi.

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JM/SV/SAR 3/26.05.2017/2P/5C