BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 27.06.2017
CORAM:
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE **P.VELMURUGAN**

TAX CASE REVISION No.195 of 2011

The State of Tamil Nadu
Represented by the
Deputy Commissioner (CT)
Madurai Division
Madurai. .. Petitioner

Vs

Tvl. K.V.A.Mohamed Ibrahim,
Oddanchatram. .. Respondent

PRAYER: Tax Case Appeal is filed under Section 38 of the TNGST Act, 1959, to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai dated 25.02.2003 passed in M.T.A.Nos.473,474,475,476,477 and 520 of 2001 relating to Tvl.K.V.A.Mohamed Ibrahim, Oddanchatram for the assessment years 94-95, 96-97, 97-98, 98-99, 99-00 and 95-96 against the Order of Appellate Assistant Commissioner(GT), Madurai dated 21.03.2001 made in AP 14/2001 against the Order passed by the Assesing Officer - Deputy Commercial Tax Officer, Commercial Tax Department, Madurai dated 24.11.2000 Made in TNGST 5360050/99-2000.

For Petitioner : Mr.R.Karthikeyan
Additional Government Pleader
For Respondent : Mr.S.Karunakar

O R D E R

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

This Tax Case Appeal has been filed by the assessee challenging the order passed by Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai dated 25.03.2003 passed in M.T.A.Nos.473,474,475,476,477 and 520 of 2001, under Section 38 of the Tamil Nadu General Sales Tax Act, 1959. To entertain the appeal, it is necessary for the Court to consider whether a question of law arises for determination in the appeal. We find that this Appeal case was filed in the year 2011 and notice was ordered to the respondent. However, no steps were taken to serve notice on the respondent 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 appeal petition, it is well open to them to file an appropriate petition, which would be considered on merits and in accordance with law. No costs.

Sd /-
ASSISTANT REGISTRAR(CS-I)

/TRUE COPY/

SUB ASSISTANT REGISTRAR

To

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

2.The Appellate Assistant Commissioner(GT), Madurai.

3.The Deputy Commercial Tax Officer,
Commercial Taxes Department, Madurai.

4.The Sales Tax Appellate Tribunal (AB), Madurai.

+1 CC TO MR.S.KARUNAKAR, ADVOCATE,SR NO.62657

sss/gk
MAS/JC/SAR1:26.07.2017:2P-6C

ORDER MADE IN
TAX CASE REVISION No.195 of 2011
27.06.2017