



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.199 of 2011

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

.. Petitioner/Appellant

Vs

Tvl. A.R.R.Enterprises,
No.126, A.R.R.Road,
Kumbakonam.

.. Respondent/Respondent

PRAYER: Tax Case Appeal is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) Chennai dated 25.06.2001 passed in S.T.A.No.1323 of 2000 S.T.Appeal filed against the order passed by the Appellate Assistant Commissioner(CT), Thanjavur in appeal No.211/98 dated 24.03.1999 and against the proceedings of the commercial Tax officer, Kumbakonam IV, Assessment number TNGST.443259/94-95.

For Petitioner : Mr.R.Karthikeyan
Additional Government Pleader

For Respondent : No appearance

ORDER

[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 (Main Bench) Chennai dated 25.06.2001 passed in S.T.A.No. 1323 of 2000 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-III)

/True Copy/

Sub Assistant Registrar

To

1. The Chariman,
Second Member,
Departmental member,
The Tamil Nadu Sales Tax Appellate Tribunal (Main Bench),
Chennai-600 104.

2. The Deputy Commissioner (CT)
Tiruchirapalli Division
Tiruchirapalli.

3. The Commercial Tax Officer,
Kumbakonam IV.

Sss/gk

AE/MR KKR/SAR3/27.07.2017/2P/4C

ORDER MADE IN
TAX CASE REVISION No.199 of 2011
27.06.2017