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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.255 of 2011

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

.. Petitioner

Vs

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

.. 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 (Main Bench) Chennai dated 25.06.2001 passed in S.T.A.No.1121 of 2000 Appeal No.94/99 dated 25.10.99 on the file of the Appellate Assistant Commissioner(Commercial Taxes) Thanjavur, for the Assessment year 1993-1994 against the Assessment No.443259/93-94 dated 29.1.1999 on the file of the commercial Tax officer, Kumbakonam-IV.

For Petitioner : Mr.R.Karthikeyan
Additional Government Pleader
For Respondent : No appearance

O R D E R

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

This Tax Case Revision 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.1121 of 2000, 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 appeal. We find that this Revision 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 Revision 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 them to file an appropriate petition, which would be considered on merits and in accordance with law. No costs.

Sd/-

Assistant Registrar

/True Copy/

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Sub Assistant Registrar

To

- 1.The Deputy Commissioner (CT)
Tiruchirapalli Division
Tiruchirapalli.
- 2.The Tamil Nadu Sales Tax Appellate Tribunal,
(Main Bench) Chennai.
- 3.The Appellate Assistant Commissioner(CT)
Thanjavur.
- 4.The Commercial Tax Officer,
Kumbakonam -IV.

SSS/GK

JS/SV/SAR.2/19.7.2017/2P-5C

**ORDER MADE IN
TAX CASE REVISION No.255 of 2011
27.06.2017**