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.96 of 2011

The State of Tamil Nadu,
Represented by the Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli-627 002. .. Petitioner

Vs.

Tvl.Sri Sankareeswari Process,
Sivakasi. .. Respondent

PRAYER: Tax Case Revision 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 28.11.2003 passed in M.T.A.No.239 of 2001, against the Order in Appeal No.80/98 dated 19.06.2000 on the file of the Appellate Assistant Commissioner (CT), Virudhunagar, for the assessment year 1987-88, against Assessment No.TNGST No.903276/87-88, dated 29.01.98 on the file of the Deputy Commercial Tax Officer-II, Sivakasi, for the Assessment 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(Co)

/True Copy/

Sub Assistant Registrar

To.

1.The Additional Judicial Member(AB) and
Additional Departmental Member,
The Tamil Nadu Sales Tax Appellate Tribunal(AB),
Madurai.

2.The Deputy Commissioner(CT),
Tirunelveli Division,
Tirunelveli-627 002.

3.The Appellate Assistant Commissioner(CT),
Virudhunagar.

4.The Deputy Commercial Tax Officer-II,
Sivakasi.

LS/rj2/ns
AE/KP/SAR3/05.06.2017/2P/5C

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