IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

Tax Case (Revision) No.35 of 2011

Tvl.N.V.Bashyam Reddy and Co.,
No.43, Bashyam Reddy Street,
Cuddalore. ... Petitioner

-vs-

The State of Tamil Nadu Rep. by
Commercial Tax Officer,
Cuddalore Town. ... Respondent

Tax Case (Revision) filed under Section 37 of the Tamil Nadu General Sales Tax Act (TNGST Act), 1959 against the order of the Joint Commissioner-III (SMR) of Commercial Taxes, Chennai-600 005 dated 05.04.1999 in ref.No.MM3/T1/44162/96 (SMR.No.613/98) for the assessment year 1987-88.

For Petitioner : No appearance

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader

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Order

(Order of the Court was made by T.S.Sivagnanam, J.)

The revision filed by the petitioner is directed against the order of the

Joint Commissioner-III (SMR) of Commercial Taxes, Chennai-600 005 dated 05.04.1999 in ref.No.MM3/T1/44162/96 (SMR.No.613/98) for the assessment year 1987-88.

2.The learned counsel who had entered appearance on behalf of the petitioner is no more and this was reported before the Court when the case was listed on 13.06.2013. Therefore, notice was directed to be sent to the petitioner and the Office report states that notice has been sent, but however, there is nothing on record to show that the notice has been received or not received.

3.In the given facts that this tax case was filed in the year 2006 before the Special Tribunal, transferred to the Court and re-numbered in the year 2011 and till date, the dealer have not made any alternate arrangements, we are of the view that the dealer is not interested in prosecuting the matter. Hence, the tax case (revision) is dismissed for non-prosecution. No costs.

(T.S.S., J.) **(N.S.K., J.)**

13.12.2018

cse

To

1.The State of Tamil Nadu Rep. by
Commercial Tax Officer,
Cuddalore Town.

2.The Joint Commissioner-III (SMR) of Commercial Taxes,
Chennai-600 005

T.S.SIVAGNANAM, J.

and

N.SATHISH KUMAR, J.

cse

T.C.(R) No.35 of 2011

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