

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 12.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.25198 of 2018

M/s. A-One Marbles,
rep. By its Proprietor,
SP-125, Ambattur Industrial Estate,
3rd Main Road,
Chennai - 600 058.

..Petitioner

Vs.

1. The Joint Commissioner, (CT),
Chennai (North) Division,
Greams Road, Chennai - 600 006.

2. The Commercial Tax Officer,
Roving Squad-Iv,
Enforcement (North),
Greams Road, Chennai - 600 006.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders in Revision Petition filed by the petitioner on 04.08.2014 under section 54 of TNVAT Act.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.V.Haribabu,
Additional Government Pleader (Tax)

O R D E R

This Writ Petition is filed seeking for a mandamus directing the first respondent to pass order in the Revision Petition filed by the petitioner on 04.08.2014 under section 54 of the Tamil Nadu Value Added Tax Act.

2. After notice, counter affidavit is filed by the respondents wherein it is stated that the Revision Petition filed by the petitioner was returned on 16.10.2014 and the

return memo was received by the petitioner's Advocate on 27.10.2014. It is further stated that till this date, the petitioner has neither re-submitted the revision nor has approached the first respondent regarding the status of the revision petition.

3. When such being the factual position, I do not think that the present prayer sought for in this writ petition is maintainable, as admittedly, no revision is pending before the respondents which was returned already as early as on 16.10.2014. Without even representing the same, the petitioner has approached this Court and filed the present writ petition as if the revision is pending before the respondents. Therefore, I find no bonafide on the part of the petitioner in approaching this Court, Accordingly, the Writ Petition is dismissed, however, by leaving it open to the petitioner to represent the Revision before the respondent. No costs.

Vsi

Sd/-

Assistant Registrar(CS VI)

//True copy//

Sub Assistant Registrar

To

1. The Joint Commissioner, (CT),
Chennai (North) Division,
Greams Road, Chennai - 600 006.

2. The Commercial Tax Officer,
Roving Squad-Iv,
Enforcement (North),
Greams Road, Chennai - 600 006.

+1cc to The Spl. Govt. Pleader SR.No.77397

KR/20/11/18

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