



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Wednesday, the Twentieth day of June Two Thousand and Eighteen

PRESENT

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The Hon`ble Mr.Justice K.RAVICHANDRABAABU
and
The Hon`ble Mrs.Justice T.KRISHNAVALLI

CMP(MD) No.4954 of 2018
IN
TC(MD) No.1621 of 2006

SUNDARAM INDUSTRIES LTD.,
211, SOUTH VELI STREET,
MADURAI.

... PETITIONER

Vs

THE STATE OF TAMILNADU REPRESENTED BY
THE COMMERCIAL TAX OFFICER,
KAMARAJAR SALAI,
MADURAI - 20

... RESPONDENT

Prayer in CMP(MD) No.4954 of 2018:

This Petition filed Order 41 Rule 19 r/w Section 151 of Civil Procedure Code praying to restore the above Tax Case T.C.(R). No.1621/2006 dated 05.05.2017 on its files and the tax case may be disposed of on merits and thus render justice.

Prayer in TC(MD) No.1621 of 2006:

Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 01.11.2001 in M.T.A.No.503 of 1999, A.P.No.149/1997 on the file of the Appellate Assistant Commissioner (CT), Madurai (South) against TNGST 451042/91-92 dated 31.01.1997 on the file of the Commercial Tax Officer, Kamarajar Salai Circle, Madurai.

ORDER : This Petition coming for hearing on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.N.INBARAJAN, Advocate for the petitioner and of Mr.V.R.SHANMUGANATHAN, Special Government Pleader on behalf of the Respondent, this court made the following order:-

[Order of the Court by K.RAVICHANDRABAABU, J.]

This civil miscellaneous petition is filed to restore the tax case revision in T.C.(R) No.1621 of 2006, which was dismissed by this Court on 05.05.2017 for not taking steps to serve the sole respondent. There was a delay of 19 days in filing the present



restoration application and the said delay was condoned by this Court on 07.06.2018 in C.M.P.(MD) No.4099 of 2018 in T.C.(MD) No.SR25261 of 2017. Consequently, the present civil miscellaneous petition for restoration of the aforesaid tax case revision has come up for hearing.

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2. We have perused the order passed by the Division Bench on 05.05.2017 dismissing the above tax case revision for not taking steps to serve notice to the respondent. In the said order itself, it was observed that it is open to the petitioner to file application to restore the tax case revision by filing appropriate petition. Therefore, when such liberty is granted and now the respondent is also being represented by the learned Special Government Pleader, we are inclined to restore and hear the aforesaid tax case revision on merits.

3. In the result, the civil miscellaneous petition is allowed and the tax case revision in T.C.(R) No.1621 of 2006 is restored to file.

4. Registry is directed to post T.C.(R) No.1621 of 2006 during first week of July, 2018.

Sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

TO

1. THE SALES TAX APPELLATE
TRIBUNAL (ADDITIONAL BENCH),
MADURAI.
2. THE APPELLATE ASSISTANT COMMISSIONER (CT),
MADURAI (SOUTH).
3. THE COMMERCIAL TAX OFFICER,
KAMARAJAR SALAI,
MADURAI - 20

ORDER DATED : 20.06.2018
HEARING DATE : FIRST WEEK OF
JULY 2018

RESTORATION

CMP(MD) No.4954 of 2018 IN
TC(MD) No.1621 of 2006

Giving directions etc., as
stated within.