BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **31.10.2019**

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HONOURABLE MRS.JUSTICE R.THARANI

T.C.M.P.(MD)No.975 of 2006

and

T.C.(MD).No.SR13137 of 2006

The State of Tamil Nadu
Represented by the
Deputy Commissioner (C.T)
Tirunelveli Division
Tirunelveli-2 ... Petitioner

Vs.

Tvl.Shenbagam Traders
5/A-B, Madurai Road,
Tirunelveli Junction. ... Respondent

PRAYER (T.C.M.P.(MD)No.975 of 2006): The Tax Civil Miscellaneous Petition is filed under Section 38(1) of the Tamil Nadu General Sales Tax Act, 1959, to condone the delay of 90 days in preferring the Tax Case.

PRAYER (T.C.(MD).No.SR13137 of 2006): The Tax Case Revision is filed under Section 38 of the TNGST Act, to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, dated 21.03.2013, passed in M.T.S.A.No.1098 of 2001.

For Petitioner : Mr.A.K.Baskarapandian
Special Government Pleader

ORDER

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

This petition has been filed to condone the delay of 90 days in preferring the Tax Case Revision. The petition was filed on 07.04.2005 and notice was ordered to the respondent through Court and privately on 15.03.2018.

2.We find from the office report that the notice sent to the respondent/dealer was returned with an endorsement that the dealer is not functioning in the said address and the private notice was also returned 'Notknown'. Since the Revenue has not taken effective steps to serve the respondent/dealer, that too, in the case filed in the year 2006, no purpose will be served in keeping the matter pending any longer. Accordingly, the tax civil miscellaneous petition seeking for condonation of delay is dismissed. The question, which has been framed for consideration, is left open. Consequently, connected T.C.(MD).No.SR13137 of 2006 is rejected.

Sd/-

Assistant Registrar (CO)

// True Copy //

Sub Assistant Registrar(CS)

sji/mrn

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