BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2019

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE R.THARANI

T.C.[MD]No.12 of 2019

The State of Tamil Nadu,
Represented by the
Deputy Commissioner (CT),
Madurai Division,
Madurai. : Petitioner

Vs.

Tvl. Orion Computers and Consumables,
Madurai. : Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, dated 21.08.2003, in Madurai Tribunal Appeal M.T.A.Nos.81 of 2003 M.P.No.55/02 dated 22/11/2002 on the file of the Appellate Assistant Commissioner(CT) (FAC) Madurai (South) against TNGST.No.4961370/96-97 dated 31.07.2000 on the file of the Deputy Commercial Tax Officer, Munichalai Road Circle, Madurai-20.

For Petitioner : Mr.A.K.Baskara Pandian
Special Government Pleader

For Respondent : No Appearance

O R D E R
****

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

Heard Mr.A.K.Baskara Pandian, learned Special Government Pleader appearing on behalf of the petitioner.

2.This Tax case revision filed under Section 38 of the Tamil Nadu General Sales Tax Act, 1959, [hereinafter referred to as 'the Act'] is directed against the order dated 21.08.2003, passed by the Tamil Nadu Sales Tax Appellate Tribunal (AB) Madurai, in M.T.A.Nos.81 & 82of 2003.

3.The respondent dealer filed the appeal challenging the order passed by the Appellate Assistant Commissioner (CT)(FAC), Madurai South dated 22.11.2002. By the said order, the First Appellate Authority rejected the appeal filed by the assesse as having been filed beyond the period of limitation and beyond the condonable limit. On appeal before the Tribunal, the Tribunal elaborately considered the factual matrix and found that the assessment order was not served in the proper manner as required under Rule 52 of the TNGST Rules. Accordingly, it was held that the appeal was presented within the period of limitation and the appellate authority was directed to take the appeal on file and dispose of the same on merits.

4.We find that the Tribunal has done a thorough factual exercise and held that the appeal is well within the period of limitation. In this Tax Case Revision, unless and until the question of law arises for consideration, we cannot interfere with the order passed by the Tribunal. Thus, we are satisfied that there is no question of law arising for consideration in this case.

5.For the above reasons, this Tax Case Revision is dismissed. However, there shall be no order as to costs.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

Sub Assistant Registrar(CS)

To

1. The Secretary,
   Sales Tax Appellate Tribunal(AB),
   Madurai.

2. The Appellate Assistant Commissioner(CT) (FAC),
   Madurai (South).

3.The Deputy Commercial Tax Officer,
  Munichalai Road Circle,
  Madurai-20.

4.The Deputy Commissioner (CT),
State of Tamil Nadu,
Madurai Division,
Madurai.

ORDER MADE IN
T.C.[MD]No.12 of 2019
25.10.2019

MR
AE/ 05.12.2019/ 3P/ 5C