BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.11.2019

CORAM:

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

TC(Appeal)(MD).No.52 of 2019

Tvl.D.S.R & Co.,
No.14/3, Samiannan Pillayar Koil Street,
Virudhunagar. ... Petitioner

Vs.

The State of Tamil Nadu,
rep., by the Deputy Commercial Tax Officer-III,
Virudhunagar. ... Respondent

PRAYER: Tax Case Revision is filed under Section 37 of the TNGST Act, 1959 r/w Rule 30 of TNGST Rules, 1959, to set aside the order of the Joint Commissioner impugned herein and restore the order of the Appellate Assistant Commissioner (CT), Virudhunagar.

For Petitioner : Mr.P.Radhakrishnan

For Respondent : Mr.A.Muthukaruppan
Additional Government Pleader

ORDER

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

This appeal has been filed by the dealer challenging the order by the Joint Commissioner-III (SMR) of Commercial Taxes, dated 05.07.2005. The Joint Commissioner, Commercial Taxes, exercised *suo motu* powers and revised the order passed by the Assessing Officer in respect of assessment under the provision of Tamil Nadu General Sales Tax Act, 1959 for the assessment year 1991-1992.

2.After elaborately hearing the learned counsel for the parties and perusing the materials placed on record, we find that there is no question of law arising for consideration in this appeal. Therefore, we are not inclined to entertain this Tax Case(appeal). Accordingly, this Tax Case is dismissed on merits. No costs.

Sd/-
Assistant Registrar (Writs)

// True Copy //

/ /2020
Sub Assistant Registrar(CS)

To

1 The Deputy Commercial Tax Officer-III,
State of Tamil Nadu,
Virudhunagar.

2 The Appellate Assistant Commissioner (CT),
Virudhunagar.

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06.11.2019

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