

IN THE HIGH COURT OF JUDICATURE AT MADRAS  
DATED: 20.02.2020  
CORAM  
THE HON'BLE DR.JUSTICE VINEET KOTHARI  
AND  
THE HON'BLE MR.JUSTICE R.SURESH KUMAR  
W.P.No.14887 of 2006

The State of Tamil Nadu,  
represented by  
The Deputy Commissioner (CT)  
Coimbatore Division,  
Coimbatore

... Petitioner

Vs.

1 Tvl.Mehta Laminates  
No.154, Raja Street  
Coimbatore-1.

2.The Secretary,  
Tamil Nadu Sales Tax Appellate Tribunal  
(Additional Bench), Coimbatore

... Respondents

Writ petition filed under Article 226 of the Constitution of India in the nature of Writ of Certiorari, calling for the records on the file of 2nd respondent pertaining to the order dated 13.09.2002 in C.T.S.A.No.501 of 2001 and quash the same.

For petitioner : Mr.R.Swarnavel,  
Government Advocate for Taxes

O R D E R

(Order of the Court was made by DR.VINEET KOTHARI,J)

The present writ petition filed by the Revenue Department already stood dismissed by the pre-emptory order passed by the learned Single Judge of this Court, which is quoted below :-

The above mater is listed today i.e. 30.09.2011, under the caption 'Default Cases', for non compliance of the requirements of the Registry, including the payment of batta.

2. The concerned counsels are directed to pay the batta and to comply with the other requirements of the Registry, on or before 21.10.2011, as a last chance, and to file proof of compliance, immediately, thereafter.

3. On non-compliance of the requirements of the Registry, on or before the specified date, as directed by this Court, the W.P. shall stand dismissed, automatically, in so far as the concerned respondent(s) is/are concerned, without further reference to this Court.

2. Thereafter, office report shows that batta was not filed by the Petitioner/Revenue Department and therefore, in terms of the aforesaid order of the learned Single Judge, the writ petition stands dismissed qua the contesting respondent viz., the Assessee, first respondent. The second respondent is the Sales Tax Appellate Tribunal which passed the impugned order. Since the Tribunal cannot be a contesting party, in our opinion, nothing remains to be decided by this court in the writ petition. The writ petition is therefore dismissed. No costs.

Sd/-  
Assistant Registrar(J)

// True Copy//

Sub Assistant Registrar

KST

To

1. The Secretary,  
Tamil Nadu Sales Tax Appellate  
Tribunal (Additional Bench),  
Coimbatore.
2. The Deputy Commissioner (CT)  
Coimbatore Division,  
Coimbatore.

+1cc to SPL GP(TAXES), SR.15058.

CSR: 16/03/2020

W.P.No.14887 of 2006