



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2021

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MS.JUSTICE R.N.MANJULA

Rev.Appl.No.82 of 2021

J.Tezoram

...Petitioner

Vs

1.The Assistant Commissioner (CT),
(F.A.C.), N.S.C. Bose Road Assessment Circle,
Elephant Gate Bridge Road,
Chennai - 600 003.

2.The Branch Manager,
Syndicate Bank, George Town Branch,
Chennai - 600 001.

...Respondents

Review Application filed under Order 41 Rule 1 r/w. Section 114 of CPC to set aside the order dated 25.01.2021 in W.A.No.1146 of 2020 in W.P.No.172 of 2020.

Prayer in WP No.1146 of 2020: Writ Appeal filed against the order dated 08.10.2020 made in WP.No.W.P.No.172 of 2020 for setting aside the order of dismissal and allow this appeal.

Prayer in WP.No.172 of 2020: Writ Petition filed under Article 226 of the Constitution of India to call for the records pertaining to the impugned order passed by the 1st Respondent in R.C. No. 651 of 2015 dated 10.09.2015 and quash the same as illegal and unconstitutional.

For Petitioner : Mr.K.Soundararajan
For Respondent : Mr.M.Venkateswaran
Government Counsel

ORDER

T.S.Sivagnanam, J.

Heard Mr.K.Soundararajan, learned counsel for the petitioner and Mr.M.Venkateswaran, learned Government Counsel accepting notice for the respondent.



2.The petitioner seeks for review of judgment on the ground that the rate of tax to be adopted in respect of LED lamps dealt with by the petitioner has not been considered in the judgment. The grounds which have been urged before the Division Bench have been noted in the judgment dated 25.01.2021 and all the points have been considered and a decision has been rendered. There is nothing to indicate that the petitioner had canvassed the issue regarding the rate of tax. In any event, the question relating to rate of tax can never be a subject matter of adjudication in the writ petition. Hence, we find no grounds to review a judgment. Accordingly, the review petition is dismissed. No costs.

Sd/-
Assistant Registrar

// True Copy //

Sub Assistant Registrar

cse

To

1.The Assistant Commissioner (CT),
(F.A.C.), N.S.C. Bose Road Assessment Circle,
Elephant Gate Bridge Road,
Chennai - 600 003.

2.The Branch Manager,
Syndicate Bank,
George Town Branch,
Chennai - 600 001.

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KSM(CO)
B.VC (01/11/2021)