TCMP.No.923 of 2006
in
T.C. (SR) No. 12165 of 2006

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

This petition is filed by the petitioner seeking to condone the delay of 89 days in filing the above T.C.(SR) No. 12165 of 2006.

2.Though notice was ordered to the respondent through court as well as privately, as early as on 02.03.2006, the petitioner / appellant has not taken necessary steps to complete the service, till date. No affidavit of service has also been filed.

3.However, today, when this matter is taken up for consideration, Mr. Prasanth Kiran, learned Govt. Advocate (Taxes) appearing for the petitioner/appellant submitted that by order dated 01.07.2011 made in TC(R) Nos.842 of 2006 etc. batch, the subject matter has already been decided in favour of the Revenue, by observing that dyes and chemicals used in the execution of works contract would attract levy of tax and hence, the delay may be condoned and the case may be directed to be listed for passing appropriate orders.

4. Having regard to the aforesaid submissions made by the learned counsel for the petitioner, the delay is condoned and this petition is ordered accordingly.

[R.M.D., J.] **[M.S.Q., J.]**
07.12.2021

msr

Note: The Registry is directed to number the tax case and post the same for admission on 14.12.2021