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.93 of 2021

M/s.Sri Harish Agencies,
Vazhudavur Road,
Katterikuppam, Puducherry. ...Petitioner

Vs

The Appellate Assistant Commissioner
(Commercial Taxes),
Commercial Taxes Department,
Puducherry. ...Respondent

Review Application filed under Section 51(8) of Puducherry Value Added Tax Act, 2007 to set aside the order dated 01.03.2021 in T.C.R.No.42 of 2020.

For Petitioner : Mr.K.Govi Ganesan

For Respondent : M/s.N.Mala
Government Pleader (Puducherry)

ORDER

T.S.Sivagnanam,J.

Heard Mr.K.Govi Ganesan, learned counsel appearing for the petitioner and M/s.N.Mala, learned Government Pleader [Puducherry] appearing for the respondent.

This review petition has been filed to review the decision in T.C(R).No.42 of 2020 dated 01.03.2021 on the ground that the respondent herein was not entitled to maintain a tax case revision before this Court. Firstly, this issue was never canvassed when the tax case revision was entertained, heard and decided. Secondly, the tax case revision is directed against the order passed by the Puducherry Value Added Tax Appellate Tribunal in Tax Appeal No.14 of 2017. In that appeal filed by the petitioner herein, the sole respondent was the respondent before us who filed the tax case revision. Therefore, we find that there is nothing incompetent about the authority in maintaining the tax case revision. Accordingly, the review application is dismissed. No costs.

[T.S.S.,J] [R.N.M.,J]
08.10.2021

cse
Index:Yes/No
Internet: Yes/No

To

The Appellate Assistant Commissioner
(Commercial Taxes),
Commercial Taxes Department,
Puducherry.

T.S.SIVAGNANAM,J
AND
R.N.MANJULA,J

cse

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