IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.2.2021

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Review Application No.173 of 2018 & WMP.No.25358 of 2018

1.The Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
Perungudi, Chennai-96.

2.The Commissioner of Commercial
Taxes, Chennai-5.

3.Government of Tamil Nadu, rep.
By its Secretary, Commercial
Taxes Department, Fort.St.George,
Chennai-9. ...Petitioners

Vs

M/s.Syspro Automation rep.by
its partner, Chennai-96. ...Respondent

REVIEW APPLICATION under Order XLVII Rule 1 of the Civil Procedure Code read with Section 114 of the Civil Procedure Code against the order dated 01.3.2017 made in W.P.No.105 of 2016.

For Petitioners :	Mr.Mohammed Shaffiq, SGP Mr.Hariharan, AGP Ms.G.Dhanamadhri, GA and Mr.Swarnavel, GA
For Respondent:	Mrs.R.Hemalatha Ms.Charulatha Rajaji and Mr.S.Rajasekar

ORDER

I have heard the learned counsel for the petitioners and the learned counsel appearing for the respondent.

2. The petitioners have filed this application seeking to review the order and directions issued in W.P.No.105 of 2016 dated 01.3.2017.

3. On a perusal of the grounds of review, this Court finds that the petitioners are not able to point out any error apparent on the face of the order warranting exercise of review jurisdiction. What really appears to be bothering the State is as to how to implement the order and directions issued in the order dated 01.3.2017. In fact, in paragraphs 49 and 50, this Court made observations and issued certain directions as to how the entire dispute could be resolved.

4. The learned Special Government Pleader appearing for the petitioners informs this Court that on account of advent of technology and advanced computerization being done in the Commercial Taxes Department, the Commissioner of Commercial Taxes evolved a scheme, by which, verification will be done at both ends without calling upon the dealer to appear before the officers, that the verification will be done departmentally and that only when the Department is unable to reconcile, the dealers will be put on notice. The learned Special

Government Pleader, on instructions, would further submit that if the process, which is now conceived by the Department is implemented, substantial number of cases would stand resolved and finalized.

5. In the light of the above, while holding that no grounds are made out for reviewing the impugned order, this Court directs the petitioners to take earnest steps to resolve the mismatch issue and as far as possible, avoid the dealers being called upon to produce documents by verifying details available in the departmental website and only when it is not possible for the Department to reconcile, then the dealers may be put on notice and in such circumstances, a more conciliatory approach shall be taken if the dealers are called upon to appear.

6. With the above observations, the above review application is dismissed. Consequently, the connected WMP is also dismissed.

12.2.2021

RS

T.S.SIVAGNANAM,J

RS

R.A.No.173 of 2018 &
WMP.No.25358 of 2018

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