BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.11.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.25686 of 2022

Tvl.Coronation Printing Ink
Manufacturing Company,
No.44, Thiruthangal Road,
Sivakasi. ... Petitioner

Vs.

1. The Commissioner,
Commercial Tax Department,
4th Floor, Ezhilagam,
Chepauk,
Chennai – 600 005.

2. The Joint Commissioner,
Office of the Joint Commissioner,
Commercial Tax Department,
Tirunelveli Division,
Tirunelveli.

3. The Assistant Commissioner (CT),
Office of Assistant Commissioner,
Commercial Tax Department,
Sattur,
Virudhunagar District.

4. The Commercial Tax Officer – 1,
   Office of the Commercial Tax Officer,
   Commercial Tax Department,
   Sivakasi.

5. The Tamil Nadu Sales Tax Appellate Tribunal,
   Additional Bench,
   Madurai – 625 020. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in M.P.No.2 of 2022 passed by the 1st Respondent dated 25.04.2022 and quash the same as illegal and consequently, direct the 1st Respondent to condone the delay of 1233 days and entertain the appeal filed before him as against the order of the 2nd Respondent in (TNGST 490417/1992—1993) in R.P.No.6 of 2008 dated 25.02.2008.

For Petitioner	:	Mr.V.Raghavachari
For Respondents	:	Mr.T.Amjadkhan Government Advocate

O R D E R

This Writ Petition has been filed challenging the order of the Additional Commissioner insofar as rejecting the application made by the Petitioner and challenging the order of the Joint Commissioner in R.P.No.06 of 2008 confirming levy of interest passed under the Tamil Nadu General Sales Tax Act, 1959 for assessment year 1992-93 by the 4th Respondent.

2. The Additional Commissioner has rejected the application on the premise that the Revision Petition challenging the order of the Joint Commissioner has been filed after a delay of 1233 days, which, according to the Petitioner, is beyond the period prescribed.

3. A perusal of Tamil Nadu General Sales Tax Act, would show that there is no provision for Revision to be filed against the order of Joint Commissioner. However, Section 57 of the Tamil Nadu Value Added Tax Act, 2006, provides for a Revision before the Additional Commissioner against the order passed by the Joint Commissioner. It, thus, appears that the Revision Petition filed by the Petitioner may not be maintainable in view of absence of a provision enabling the Revision Petition to be filed against the order of the Joint Commissioner under the Tamil Nadu General Sales Tax Act. In any view, the filing of the Revision Petition before the Additional Commissioner with a delay of 1233 days ought to be rejected, in view of the fact that Section 57 of the Tamil Nadu Value Added Tax Act which enables filing of the Revision before the Additional Commissioner against the order of the Joint Commissioner, provides for limitation of 30 days, within which,

Revision ought to be filed and also enables the Additional Commissioner to condone the delay within a further period of 30 days. Thus, the challenge to the order of the 2nd Respondent before the Additional Commissioner is misconceived and not maintainable.

4. In view of the above, this Writ Petition is dismissed. No costs.

17.11.2022

Index : Yes / No
Speaking Order : Yes / No

vji

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MOHAMMED SHAFFIQ, J.

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