



WEB COPY



C.M.P. Nos. 17434, 17436 & 17439 of 2023

in

T.C. Nos. 19, 20 & 21 of 2022

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

The present civil miscellaneous petitions have been filed to re-open T.C. Nos. 19 to 21 of 2022 for fresh hearing in view of the order dated 09.06.2023 passed by the Hon'ble Supreme Court in SLP(C) No. 11902 – 11904 of 2023.

2. The Hon'ble Supreme Court, on 09.06.2023, has passed the following order in the above mentioned Special Leave Petitions:

“Learned counsel for the petitioner submits that the petitioner may be permitted to withdraw these petitions with liberty to approach the High Court by way of an appropriate application seeking appropriate relief, as according to him, the revision petitions of the petitioner ought to have been considered independently on its own facts and circumstances.



S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

nv

Considering the aforesaid submission, we dismiss these petitions as withdrawn with liberty as prayed.”

3. Though the petitioner has been given liberty by the Hon'ble Apex Court to approach this Court, by means of civil miscellaneous petitions, the tax cases cannot be re-opened and the order passed in the said cases cannot be reviewed by filing C.M.Ps.

4. Hence, the civil miscellaneous petitions are dismissed.

nv

(S.V.N.J.) (C.S.N.J.)
25.08.2023

C.M.P. Nos. 17434, 17436 &
17439 of 2023
in
T.C. Nos. 19, 20 & 21 of 2022