



T.C.(MD)No.4 of 2013

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 25.10.2024**

**CORAM:**

**THE HONOURABLE MR.JUSTICE P.VELMURUGAN  
AND  
THE HON'BLE MR.JUSTICE K.K.RAMAKRISHNAN**

**T.C.(MD)No.4 of 2013**

Sun Paper Mill Ltd.,  
Rep. by its Administrative Manager,  
Mr.V.Ramasamy,  
Cheranmahadevi – 627 414  
Tirunelveli District.

... Appellant

versus

1. The Deputy Commercial Tax Officer,  
Re-designated as Commercial Tax Officer,  
Ambasamudram.
2. The Deputy Commissioner (CT),  
Re-designated as Joint Commissioner (CT),  
Tirunelveli.
3. The Joint Commissioner of Commercial Taxes,  
Re-designated as Addl. Commissioner (CT)  
(Revision Petition)  
Office of the Commissioner of Commercial Taxes,  
Chepauk,  
Chennai – 600 005.



T.C.(MD)No.4 of 2013

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4. The State of Tamil Nadu,  
Rep. by the Deputy Commissioner (CT),  
Re-designated as Joint Commissioner (CT),  
Tirunelveli Division,  
Tirunelveli.

... Respondents

**PRAYER:** This case is filed under Section 37 of the TNGST Act 1959, to revise the order dated 12.08.2005 passed in Ref: R.P.JJ1/41/2002 by the Joint Commissioner of Commercial Taxes, Chennai.

For Appellant : No appearance

For Respondents : Mr.R.Suresh Kumar,  
Additional Government Pleader

### **JUDGMENT**

(Judgment of the Court was delivered by **P.VELMURUGAN, J.**)

When the matter was taken up for hearing on 22.10.2024, the learned counsel appearing for the appellant has reported 'no instructions'. Therefore, the Registry was directed to print the name of the appellant in the cause list and list the matter on 24.10.2024. Despite the name of the appellant having been printed in the cause list, there was no representation for the appellant on 24.10.2024. Therefore, the matter was directed to be listed today under the



T.C.(MD)No.4 of 2013

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caption “For Dismissal”. Even today, there is no representation for the appellant. Hence, this Tax Case is dismissed for non-prosecution. No costs.

**[P.V.,J.] [K.K.R.K.,J.]**  
**25.10.2024**

NCC : Yes/No  
Index : Yes / No  
Internet : Yes / No  
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To

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T.C.(MD)No.4 of 2013

**P.VELMURUGAN, J.**  
**and**  
**K.K.RAMAKRISHNAN, J.**

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**T.C.(MD)No.4 of 2013**

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