IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

T.C.Nos. 13 & 14 of 2014

M/s. E.K.Hajee Mohammed Meeran Sahib & Sons,
No.9, Tannery Street,
B.P.Agraharam,
Erode. .. Appellant in both appeals

vs

The State of Tamil Nadu
Rep. By its Joint Commissioner (CT),
Chennai (Salem), Division,
Salem. .. Respondent in both appeals

Prayer in TC(R) No. 13 of 2014: Appeal filed under Section 38 of the TNGST Act, 1959 against the order of the Sales Tax Appellate Tribunal (Additional Bench) Coimbatore dated 05.02.2014 passed in C.T.M.P.No. 31 of 2009.

Prayer in TC(R) No. 14 of 2014 : Appeal filed under Section 38 of the TNGST Act, 1959 against the order of the Sales Tax Appellate Tribunal (Additional Bench) Coimbatore dated 05.02.2014 passed in C.T.M.P.No.44 of 2009.

For Appellant	:	Mr.V.Sundareswaran (in both appeals)
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate (in both appeals)

COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

These appeals relate to the periods 2002 – 03 and 2003 – 04 and the challenge is to orders of the Tamil Nadu Sales Tax Appellate Tribunal, Coimbatore Bench dismissing the appeals on 05.02.2014.

2. The petitioners had presented second appeals challenging the order of the Appellate Assistant Commissioner before the Registry of the Sales Tax Appellate Tribunal. The impugned orders reveal that the appeal papers had been returned for rectification of defects and for want of proof of payment of the tax in order to maintain the appeal.

3. In the present case, the appellant had not produced proof of payment of taxes and hence the appeal papers had been returned. Thereafter, the appellant filed petitions raising additional grounds and confirming the payment of taxes. The matters were placed before the Tribunal to determine maintainability of the appeals in CTMP.Nos.31 & 44 of 2009.

4. Both miscellaneous petitions were dismissed for default on 20.09.2013 as neither the petitioner nor the counsel engaged appeared on the date of hearing. The appellant appears to have filed a restoration petition with the prayer for restoration of CTMP.Nos.31 & 44 of 2009 in

Petition Nos.1348 & 1349 of 2013 that came to be allowed and CTMP.Nos.31 & 44 of 2009 were restored to the file of the Tribunal on 29.01.2014 and the matters listed for hearing on 05.02.2014.

5. However, on 05.02.2014, when the matters was listed, there was again no representation and the matters were dismissed. It is as against the said order of dismissal that the present appeals have been filed. We find absolutely no referable question of law or issue that arises for determination in this case and hence these appeals are dismissed. No costs.

[A.S.M, J.] [M.S.K, J.]
09.01.2026

Index:Yes/No
Neutral Citation:Yes/No
ssm
To
1. The Joint Commissioner (CT),
Chennai (Salem), Division, Salem.

2.The Sales Tax Appellate Tribunal (Additional Bench) Coimbatore.

DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

T.C.Nos. 13 & 14 of 2014

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