



W.P.No.25309 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25309 of 2024 &
W.M.P.Nos.27653 and 27654 of 2024

Tvl.Terex India Private Limited,
Represented by its Director Mr.Madhavan Seshachari,
E-18, Phase II, Expansion II,
Sipcot Industrial Complex, Hosur,
Krishnagiri-635 109.

..

Petitioner

.. Vs..

1. The State Tax Officer,
Inspection 4, Office of the Joint
Commissioner (ST) (Int),
No.3/47, Sapthagiri Complex,
Hosur Division, Hosur- 635 109.

2. The State Tax Officer,
Group-3, Intelligence,
Integrated Commercial Taxes Building,
Room No.206, 2nd Floor, Pitchards Road,
Hasthampatty, Salem-636 007.

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Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records



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pertaining to the impugned order in Form DRC-07 bearing reference number ZD330524350155O/2021-22 dated 31.05.2024, issued by the 1st Respondent and quash the same.

For Petitioner : Mr.C.Derrick Sam

For Respondent : Mr.C.Harsha Raj

Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent 31.05.2024 and to quash the same.

2. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would



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suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Additional Government Pleader (Taxes) appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of 6 weeks from the date of receipt of a copy of this order and the Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in



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accordance with law, after affording an opportunity of hearing to the
Petitioner, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No
costs. Consequently, connected Miscellaneous Petitions are closed.

22.10.2024
(1/3)

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

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