



W.A.(MD).No.2402 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 22.11.2024

CORAM

**THE HONOURABLE MR.JUSTICE M.S.RAMESH
AND
THE HONOURABLE DR.JUSTICE A.D.MARIA CLETE**

W.A.(MD).No.2402 of 2024
and
C.M.P.(MD).No.16560 of 2024

Tvl.Sithara Wires,
Rep. by its Proprietorship Shah Shameem.

... Appellant/Petitioner

Vs.

The State Tax Officer,
Munichalai Road Circle,
Madurai – 625 020.

... Respondent/Respondent

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent, praying to allow the Writ Appeal by setting aside the order dated 25.06.2024 passed in W.P.(MD).No.6525 of 2024 on the file of this Court.

For Appellant : Mr.Raja.Karthikeyan

For Respondent : Mr.S.Shaji Bino
Special Government Pleader



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JUDGMENT

(Judgment of the Court was made by M.S.RAMESH,J.)

The present Writ Appeal has been filed challenging the order of the learned Single Judge in W.P.(MD).No.6525 of 2024 dated 25.06.2024.

2. According to the learned counsel for the appellant, the appeal is preferred only against the condition imposed in the order of the writ Court, directing the appellant to deposit 20% of the disputed tax.

3. The learned Single Judge, while setting aside the assessment order, had found that further adjudication may be required with regard to the disputed portion of the tax liability and accordingly, remitted the matter back to the respondent. It is in this regard, the writ Court had exercised its discretion and directed the appellant to deposit 20% of the disputed tax.

4. We, while sitting on an appeal over the order, will not venture to interfere with the discretion exercised by the writ Court. If at all the appellant is aggrieved against that portion of the order, the only remedy available to him



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would be to seek for review of the order before the writ Court. Hence, we do not intend to entertain the appeal.

5. Accordingly, the Writ Appeal stands dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition stands closed.

(M.S.R.,J.) (A.D.M.C.,J.)
22.11.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
Lm

To

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Munichalai Road Circle,
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