



W.A.(MD)No.2252 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

and

THE HONOURABLE DR.JUSTICE A.D.MARIA CLETE

W.A.(MD)No.2252 of 2024

and

C.M.P.(MD)Nos.15724 & 15725 of 2024

Tvl. Saleem Stores,

Rep. by its Proprietor Mohamed Salim,

Thandal Muthusami Thevar Line,

NA Door No.5, Ward No.15,

Uthamapalayam,

Tamil Nadu – 625 533.

: Appellant

Vs.

The Deputy State Tax Officer – 2,

Uthamapalayam Assessment Circle,

South Car Street,

Uthamapalayam – 625 533.

: Respondent

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent,
praying to allow this Writ Appeal by setting aside the order dated
26.09.2024 in W.P.(MD)No.22888 of 2024.

For Appellant : Mr.Raja.Karthikeyan

For Respondent : Mr.S.Shaji Bino

Special Government Pleader



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JUDGMENT

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[Judgment of the Court was delivered by M.S.RAMESH, J.]

Challenge is made to the order of the learned Single Judge dated 26.09.2024 in W.P.(MD)No.22888 of 2024.

2.The limited grievance of the appellant is that he is unable to comply with the condition imposed in the Writ Petition to deposit 25% of the disputed tax within a period of two [2] weeks.

3.On a perusal of the order passed in the Writ Petition, we find that the appellant himself has made a submission before the learned Single Judge that he is ready and willing to pay 25% of the disputed tax and therefore, had represented that one final opportunity may be extended to him before the adjudicating authority to put forth his objections. It is based on this representation, the conditional order came to be passed. When the fact remains so, it would not now be open to the appellant to challenge that portion of the conditional order before us. If at all there is any inconvenience for him to comply with the order, the only remedy available is to seek for a review of the order passed in the writ petition. Therefore, the present Writ Appeal cannot be maintained.



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4. Accordingly, this Writ Appeal stands dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

[M.S.R.,J.] & [A.D.M.C.,J.]
06.11.2024

Neutral Citation : Yes/No

Index : Yes/No

Internet : Yes/No

MR



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To
The Deputy State Tax Officer – 2,
Uthamapalayam Assessment Circle,
South Car Street,
Uthamapalayam – 625 533.



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W.A.(MD)No.2252 of 2024

M.S.RAMESH, J.
and
A.D.MARIA CLETE, J.

MR

JUDGMENT MADE IN
W.A.(MD)No.2252 of 2024

06.11.2024