



WP No.11119 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

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and

WMP Nos.12550, 12551 and 12552 of 2025

Maruthi Pipe Agency,
Represented By Its Proprietor, Mrs.B.Vinodhini,
No 5A S.No 19C,
Sennampathy Road,
Vallam(post),
Thanjavur : Petitioner

versus

1. The Tamil Nadu Sales Tax Appellate Tribunal
(Main Bench) Represented By its Manager,
City Civil Court Complex,
Chennai 104.

2. The State Of Tamil Nadu
Represented by the Joint Commissioner (ST),
Trichy Division,
Trichy 1.

3. The Appellate Deputy Commissioner (ST)
Commercial Tax Building,
20/3 Sachidanada Moopanar Road,
Thanjavur 613001.



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4. Assistant Commissioner (ST)
Thanjavur-II Assessment Circle,
Commercial Tax Building
20/3, Sachidanada Moopnar Road,
Thanjavur 613001.

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the first respondent in STA.No.36/2024 dated 27.08.2024 and consequential demand notice issued by respondent No.4 dated 14.11.2024 and quash the same and pass orders.

For Petitioner(s):

Vigneswaran C

For Respondent(s):

Mr.C. Harsha Raj
Special Government Pleader (Taxes)
for R2 to R4

R1- Tribunal

ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

This petition impugns an order passed by the Sales Tax Appellate Tribunal on the ground that it was passed ex-parte.



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2. Shri Harsha Raj states that they were served. But there is nothing to indicate that petitioner was made aware that the date of hearing was 14.08.2024.

3. Therefore, without going into the merits of the matter and keeping open the rights and contentions of the parties, the impugned order dated 27.08.2024 is quashed and set aside. The matter is remanded to the Tribunal for *de novo* consideration.

4. Petition is disposed of. There shall be no order as to costs. Consequently, the interim applications also stand disposed of.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

29.04.2025

Index : Yes/No
Neutral Citation : Yes/No
mrn



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THE HON'BLE CHIEF JUSTICE

AND

MOHAMMED SHAFFIQ, J.

(mrn)

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