



WEB COPY

CMP No. 4802 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2025

CORAM

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

CMP No. 4802 of 2025

AND

**WA SR NO. 25854 OF 2025, WA SR NO. 25877 OF 2025, CMP NO. 9098 OF
2025, WA SR NO. 14547 OF 2025, CMP NO. 4809 OF 2025, WA SR NO.
14538 OF 2025, CMP NO. 9099 OF 2025, CMP NO. 9105 OF 2025, WA SR
NO. 14550 OF 2025, CMP NO. 9106 OF 2025**

1. The State Tax Officer, Inspection VII
Office of the Deputy Commissioner
(ST) (Intelligence) Coimbatore

Appellant(s)

Vs

1. M/s Indoshell Automotive Systems
India Private Limited
Rep. by its Director Mr.Krishnaswamy
Jagadeesan, A-9, SIDCO Industrial
Estate, Coimbatore 641 021.

Respondent(s)

WA SR No. 25854 of 2025

1. The State Tax Officer Inspection VII
Office of the Deputy Commissioner ST
Intelligence Coimbatore



CMP No. 4802 of 2025



Appellant(s)

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Vs

1. M/s Indoshell Automotive Systems
India Private Limited
Office of the Deputy Commissioner ST
Intelligence Coimbatore

Respondent(s)

WA SR No. 25877 of 2025

1. The State Tax Officer Inspection VII
Office of the Deputy Commissioner ST
Intelligence Coimbatore

Appellant(s)

Vs

1. M/s Indoshell Automotive Systems
India Private Limited
Office of the Deputy Commissioner ST
Intelligence Coimbatore

Respondent(s)

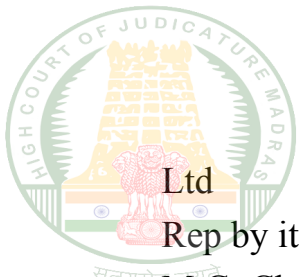
CMP No. 9098 of 2025

1. The State Tax Officer
Enforcement Group IV Officer, Office
Of the Deputy Commissioner (ST)
Inspection Commercial Tax Complex
Dr.Balasundram Road Coimbatore
641018

Appellant(s)

Vs

1. Ms.Sri Varahiamman Steels Private



Ltd

Rep by its Managing Director, 19/1,

M.G. Chettipalayam Road,

Ganesapuram Sarkar Samakulam,

Coimbatore 641107

Respondent(s)

WA SR No. 14547 of 2025

1. The State Tax Officer Enforcement

Group IV Officer

Office Of the Deputy Commissioner ST

Inspection Commercial Tax Complex

Dr Balasundram Road Coimbatore

Appellant(s)

Vs

1. M/s Sri Varahiamman Steels Private

Ltd

Office Of the Deputy Commissioner ST

Inspection Commercial Tax Complex

Dr Balasundram Road Coimbatore

Respondent(s)

CMP No. 4809 of 2025

1. The State Tax Officer, Inspection VII

Office of the Deputy Commissioner

(ST) (Intelligence), Coimbatore

Appellant(s)

Vs

1. M/s Indoshell Automative Systems

India Private Limited

Rep. by its Director Mr.Krishnaswamy

Jagadeesan, A-9, SIDCO Industrial



CMP No. 4802 of 2025



Estate, Coimbatore 641 021.

Respondent(s)

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WA SR No. 14538 of 2025

1. The State Officer Enforcement
Group IV
Officer Of the Deputy Commissioner
ST Inspection Commercial Tax
Complex Dr Balasundram Road
Coimbatore

Appellant(s)

Vs

1. M/s Sri Varahiamman Steels Private
Ltd
Officer Of the Deputy Commissioner
ST Inspection Commercial Tax
Complex Dr Balasundram Road
Coimbatore

Respondent(s)

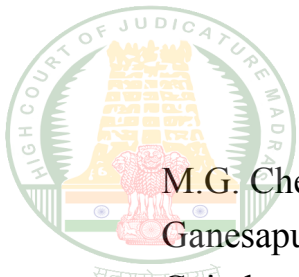
CMP No. 9099 of 2025

1. The State Tax Officer
Enforcement Group IV Officer, Office
Of the Deputy Commissioner (ST)
Inspection Commercial Tax Complex
Dr.Balasundram Road Coimbatore
641018

Appellant(s)

Vs

1. Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,



M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

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Respondent(s)

CMP No. 9105 of 2025

1. The State Tax Officer
Enforcement Group IV Officer, Office
Of the Deputy Commissioner (ST)
Inspection Commercial Tax Complex
Dr.Balasundram Road Coimbatore
641018

Appellant(s)

Vs

1. Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

Respondent(s)

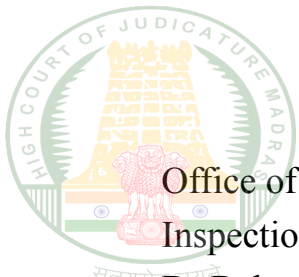
WA SR No. 14550 of 2025

1. The State Tax Officer Enforcement
Group IV
Office of the Deputy Commissioner ST
Inspection Commercial Tax Complex
Dr Balasundaram Road Coimbatore

Appellant(s)

Vs

1. M/s Sri Varahiamman Steels Private
Limited



Office of the Deputy Commissioner ST
Inspection Commercial Tax Complex
Dr Balasundaram Road Coimbatore

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Respondent(s)

CMP No. 9106 of 2025

1. The State Tax Officer
Enforcement Group IV Officer, Office
Of the Deputy Commissioner (ST)
Inspection Commercial Tax Complex
Dr.Balasundram Road Coimbatore
641018

Appellant(s)

Vs

1. Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

Respondent(s)

CMP No. 4802 of 2025

PRAYER

To condone the delay of 39 days in filing the Writ Appeal
ATN20240011004C202400064 of 2024 of this Honble Court

WA SR No. 25854 of 2025

PRAYER

To set aside the WP Order

WA SR No. 25877 of 2025

PRAYER



To set aside the WP Order

CMP No. 9098 of 2025

WEB PRAYER

To condone the delay of 39 days in filing the WA SR 14547 / 2025

WA SR No. 14547 of 2025

PRAYER

To set aside the WP Order

CMP No. 4809 of 2025

PRAYER

To condone the delay of 39 days in filing the Writ Appeal
ATN20240011004C202400065 of 2024 of this Honble Court

WA SR No. 14538 of 2025

PRAYER

To set aside the WP Order

CMP No. 9099 of 2025

PRAYER

To condone the delay of 39 days in filing the WA SR 14538 / 2025

CMP No. 9105 of 2025

PRAYER

To dispense with the production of the certified copy of Common order in WP
order No. 30613 of 2019

WA SR No. 14550 of 2025

PRAYER

To set aside the WP Order

CMP No. 9106 of 2025

PRAYER

To condone the delay of 39 days in filing the WA SR 14550 / 2025

CMP No. 4802 of 2025



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CMP No. 4802 of 2025



For Appellant(s): Mr. C. Harsha Raj, Special
Government Pleader (taxes), For
Petitioner

For Respondent(s): No Appearance For Respondent

COMMON ORDER

(Order of the Court was made by Anita Sumanth J.)

CMP Nos.4802, 9098, 4809, 9099 and 9106 of 2025 have been filed seeking condonation of delay of 39 days in filing the Writ Appeals.

2. The affidavits accompanying the delay condonation petitions do not contain even a whisper of an explanation as to why the delay has been occasioned. Hence, we are not in a position to appreciate why the delay should be condoned at all.

3. Mr.C.Harsha Raj, learned Special Government Pleader who appears for the State would plead that the interests of the revenue should be taken into account that should not suffer on account of poor drafting.

4. We have noted in several cases that the delay condonation petitions are bereft of even primary details and contain no explanation whatsoever for the delay. The Court cannot be taken for granted in such a blatant fashion.

5. Taking into account the plea of the counsel, we condone the delay



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putting the petitioner to terms. Upon the petitioner remitting a sum of Rs.10,000/- per petition to the High Court Legal Services Committee within a period of one (1) week from today, the delay of 39 days in filing the Writ Appeals are condoned and CMP Nos.4802, 9098, 4809, 9099 and 9106 of 2025 are ordered.

6. Upon compliance of the aforesaid terms, the Registry is directed to number the Writ Appeals, if they are otherwise in order, and list the same for admission. It is made clear that in the event of non-compliance, CMP Nos.4802, 9098, 4809, 9099 and 9106 of 2025 will stand automatically dismissed without further reference to the Court.

7. CMP No.9105 of 2025 filed seeking to dispense with the production of certified copy of common order dated 11.03.2024 passed in W.P.Nos.34792 of 2019 etc. batch is ordered.

(ANITA SUMANTH J.)(N.SENTHILKUMAR J.)

sl

03-07-2025



CMP No. 4802 of 2025

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To

1.M/s Indoshell Automotive Systems
India Private Limited
Rep. by its Director Mr.Krishnaswamy
Jagadeesan, A-9, SIDCO Industrial
Estate, Coimbatore 641 021.

WA SR No. 25854 of 2025

To

1.M/s Indoshell Automotive Systems
India Private Limited
Office of the Deputy Commissioner ST
Intelligence Coimbatore

WA SR No. 25877 of 2025

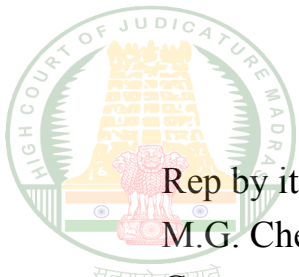
To

1.M/s Indoshell Automotive Systems
India Private Limited
Office of the Deputy Commissioner ST
Intelligence Coimbatore

CMP No. 9098 of 2025

To

1.Ms.Sri Varahiamman Steels Private
Ltd



CMP No. 4802 of 2025



Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

WA SR No. 14547 of 2025

To

1.M/s Sri Varahiamman Steels Private
Ltd
Office Of the Deputy Commissioner ST
Inspection Commercial Tax Complex
Dr Balasundram Road Coimbatore

CMP No. 4809 of 2025

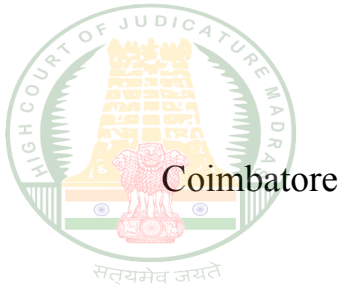
To

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India Private Limited
Rep. by its Director Mr.Krishnaswamy
Jagadeesan, A-9, SIDCO Industrial
Estate, Coimbatore 641 021.

WA SR No. 14538 of 2025

To

1.M/s Sri Varahiamman Steels Private
Ltd
Officer Of the Deputy Commissioner
ST Inspection Commercial Tax
Complex Dr Balasundram Road



CMP No. 4802 of 2025



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CMP No. 9099 of 2025

To

1.Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

CMP No. 9105 of 2025

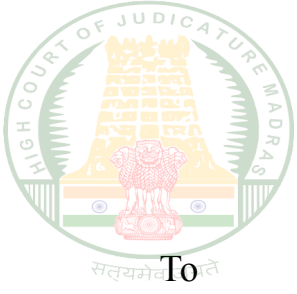
To

1.Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107

WA SR No. 14550 of 2025

To

1.M/s Sri Varahiamman Steels Private
Limited
Office of the Deputy Commissioner ST
Inspection Commercial Tax Complex
Dr Balasundaram Road Coimbatore



CMP No. 4802 of 2025



CMP No. 9106 of 2025

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To
1.Ms.Sri Varahiamman Steels Private
Ltd
Rep by its Managing Director, 19/1,
M.G. Chettipalayam Road,
Ganesapuram Sarkar Samakulam,
Coimbatore 641107



WEB COPY

CMP No. 4802 of 2025



**ANITA SUMANTH J.
AND
N.SENTHILKUMAR J.**

sl

**CMP No. 4802 of 2025
AND WA SR NO. 25854
OF 2025,WA SR NO.
25877 OF 2025,CMP
NO. 9098 OF 2025,WA
SR NO. 14547 OF
2025,CMP NO. 4809 OF
2025,WA SR NO. 14538
OF 2025,CMP NO. 9099
OF 2025,CMP NO. 9105
OF 2025,WA SR NO.
14550 OF 2025,CMP
NO. 9106 OF 2025**

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