



W.A.Nos.1005 and 1006 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

W.A.Nos.1005 and 1006 of 2022
and
C.M.P.Nos.6393, 6394 & 6395 of 2022

Tvl.Kalyan Jewellers India Pvt Ltd,
Rep by its Branch Manager
No.283, 5th Cross Street,
100 feet Road, Gandhipuram,
Coimbatore – 12.

.. Appellant in both WA's

VS

The Assistant Commissioner (ST),
Gandhipuram Circle,
Coimbatore.

.. Respondent in both WA's

Common Prayer : Writ appeals filed under Clause 15 of the Letters Patent
against the order passed by this Court in W.P.Nos.1446 and 1442 of 2021
dated 04.03.2022.

In both W.A.'s

For Appellant : Ms.Aparna Nandakumar

For Respondents : Mr.Haja Nazirudeen
Additional Advocate General
assisted by
Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

Having heard both learned counsel, we do not see any merit in these appeals. The challenge is to a notice and the submission of the learned counsel is to the effect that the demand made under the notices are barred by limitation. She also raises various other grounds, which turn on an appreciation of the facts, dates and sequence of events.

2. We are of the categorical view that these are not issues that can be looked into in the writ appeals and since the challenge is only to notices, these appeals are pre-mature.

3. The writ court, has in the order under appeal, left it open to the petitioner to reply to the impugned notices within a period of 30 days, failing which, the Department has been permitted to pass final orders, preferably within a period of 30 days thereafter after hearing the petitioner, in person.

4. Learned counsel for the petitioner would not very seriously contest the suggestion that the reply may be filed as directed by the writ court. She is, however, only aggrieved by the observations made on the merits of the matter, which she fears may stand in her way in the proceedings to follow. Hence, while confirming the order of the writ



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court and dismissing these appeals, we make it clear that observations, if any, made in the order of the writ court will not stand in the way of the appellant in the course of proceedings. No Connected miscellaneous petitions are closed.

[A.S.M, J.] [M.S.K, J.]
04.12.2025

Index:Yes/No
Neutral Citation:Yes/No
ssm

To
The Assistant Commissioner (ST),
Gandhipuram Circle,
Coimbatore.



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DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

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