



W.P.No.10807 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.10807 of 2025

&

W.M.P.Nos.12177 & 12178 of 2025

M/s. Annamalai Cotton Mills
Rep. by its Director P.S.Subramanian
Residing at No.D3, 4th Floor
Royal Residency, Ram Nagar
Salem 636 007.

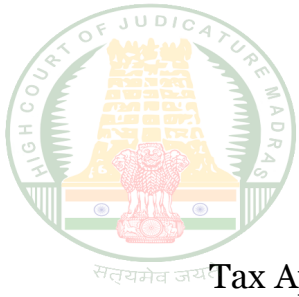
.. Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Kondalampatty Circle
Room No.324, Commercial Taxes Department
Pitchards Road, Hastampatti
Salem 636 007.

.. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari to call for the records in Coimbatore Tribunal State Appeal No.69 of 2010 dated 20.12.2023 passed by the Tamil Nadu Sales



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Tax Appellate Tribunal (Additional Bench) Coimbatore and quash the same.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

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

Petitioner is aggrieved by an *ex parte* order passed on 20.12.2023 by the Tamil Nadu Sales Tax Appellate Tribunal.

2. There are averments in the appeal that the factory has been shut since 2003 and therefore, the question of petitioner being ever served does not arise.

3. Shri. Harsha Raj states that respondent has annexed to the appeal copies of the postal acknowledgment and therefore, it cannot be believed that petitioner did not know about the proceedings.



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4. Shri. Sundareswaran submitted that the signature is not of any authorised representative of petitioner.

5. Therefore, instead of going into these issues and derailing the entire proceedings, both counsel agreed that the impugned order may be quashed and set aside and the matter be remanded for *de novo* consideration.

6. Shri. Sundareswaran stated that the Court may fix a date to appear before the Tribunal at Coimbatore and the Tribunal may re-hear the matter and pass such order in accordance with law. Shri. Harsha Raj states it is a fair suggestion.

7. Accordingly, we hereby quash and set aside the impugned order dated 20.12.2023 and remand the matter to the Tribunal for *de novo* consideration. Parties shall appear before the Tribunal on 21.04.2025, on which date or on a later date as convenient to the Tribunal, the State Appeal No.69 of 2010 can be disposed in accordance with law.



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8. Petition is disposed of. There shall be no order as to costs.

Consequently, all the interim applications stand disposed.

9. We clarify we have not made any observation on the merits of the case.

(K.R.SHRIRAM, CJ)

(MOHAMMED SHAFFIQ,J.)

01.04.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

The Assistant Commissioner (ST) (FAC)
Kondalampatty Circle
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THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

(kpl)

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