



WEB COPY



W.P.No.13429 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.13429 of 2025

Tvl.ARP Exports,
Rep by its Proprietor, R.Arumugam,
No.1/64, Middle Street, Melampattu,
Panruti 607 103

... Petitioner

Vs.

The Deputy State Tax Officer – I,
Panruti (Rural),
Commercial Taxes Building,
Panruti 607 106

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in passing the impugned order dated 19.02.2025 with Ref.No.TIN: 33584501397/2013-14 and to quash the same and direct the respondent to consider the application of the petitioner filed under Section 84 of the TNVAT Act on merits.



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For Petitioner : Mr.Adithya Reddy
For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed to call for the records of the respondent in passing the impugned order dated 19.02.2025 with Ref.No.TIN: 33584501397/2013-14 and to quash the same and direct the respondent to consider the application of the petitioner filed under Section 84 of the TNVAT Act on merits.

2. The learned counsel for the petitioner would submit that during an earlier occasion, in W.P.No.24966 of 2021, which was pertaining to the same subject matter, this Court, vide order dated 15.12.2023, has remitted back this matter back to the Assessing Authority for re-examination of the application filed by the petitioner. However, without going into merits, once again, the respondent had mechanically passed the impugned order. Hence, this writ petition.



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3. After taking appropriate instructions from the Department, the learned Government Advocate appearing for the respondents would submit that the respondent is intend to withdraw the impugned order dated 19.02.2025 and hence, requests this Court to dismiss the present writ petition by granting liberty to pass fresh orders.

4. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

5. In this case, it was submitted by the learned Government Advocate appearing for the respondent that the respondent is intend to withdraw the impugned order. In such case, the prayer in the present petition will become infructuous. Therefore, by recording the submissions made by the learned Government Advocate, this Court is inclined to dismiss the present petition.



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6. Accordingly, this writ petition is dismissed. The liberty is granted to the respondent to pass fresh order. No cost.

17.04.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Deputy State Tax Officer – I,
Panruti (Rural),
Commercial Taxes Building,
Panruti 607 106



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KRISHNAN RAMASAMY.J.,

nsa

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