



WEB COPY

WP Nos. 13255 & 13264 of 20



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**W.P.Nos.13255 & 13264 of 2025
and W.M.P.Nos.14826, 14829, 14838 & 14840 of 2025**

Tvl.R.P.T. Tyers,
(Represented by its proprietor
Mr. Senthilkumar),
1, C.C. Road, Dhadubaukuttai,
Salem 636001.

Petitioner(s)
in both W.Ps

Vs

1.The State Tax Officer,
Assistant commissioner (ST),
Salem Bazar Circle.

2.The Deputy Commissioner ST/ First
Appellate Authority,
2nd Floor, Commercial Tax Building,
Pitchards Road, Hasthampatti, Salem.

Respondent(s)
in both W.Ps



PRAYER in WP No. 13255 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent herein Reference No.ZD330125225722T dated 04.01.2025 in connection with GSTIN33BRMPS5433F1ZN dated 25.01.2025, passed by the 2nd respondent herein and to quash the same and also to direct the respondent to entertain the appeal submitted on 04.01.2025 by accepting the manual/offline documents.

PRAYER in WP No. 13264 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent herein Reference No.ZD330125225669D dated 04.01.2025 in connection with GSTIN33BRMPS5433F1ZN dated 25.01.2025, passed by the 2nd respondent herein and to quash the same and also to direct the respondent to entertain the appeal submitted on 04.01.2025 by accepting the manual/offline documents.

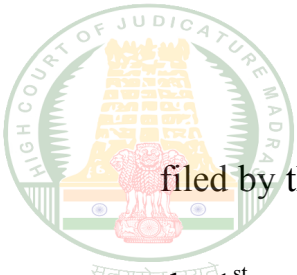
In both W.Ps

For Petitioner(s): Mr.N Chandirasekar

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the rejection orders dated 25.01.2025 passed by the 2nd respondent in the appeals



filed by the petitioner against the assessment orders dated 03.09.2024 passed by the 1st respondent.

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2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) takes notice on behalf of the respondents.

3.In view of the orders passed by this Court in W.P.Nos.13245 & 13250 of 2025 dated 15.04.2025, whereby condoning the delay in filing the appeals, these writ petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

15-04-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

1.The State Tax Officer,
Assistant commissioner (ST),
Salem Bazar Circle.

2.Deputy Commissioner ST/ First
Appellate Authority,
2nd Floor, Commercial Tax Building,
Pitchards Road, Hasthampatti, Salem.



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KRISHNAN RAMASAMY J.

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and W.M.P.Nos.14826, 14829,
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(2/2)