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W.A.Nos.1589 & 1590 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

AND

THE HONOURABLE MR JUSTICE V. LAKSHMINARAYANAN

W.A.Nos.1589 & 1590 of 2025

and

C.M.P.Nos.11929 & 11927 of 2025

W.A.No.1589 of 2025:

M/s.MV Creations,
Rep. by its Proprietor Madappan Venkateswaran,
No.10/26-B, Ghandhi Nagar, Elampillai,
Salem - 637 502.

Appellant(s)

-Versus-

1. The Assistant Commissioner (ST) (FAC),
Salem Rural Circle,
Commercial Taxes Complex,
Pitchards Road,
Asthampatti,
Salem -636 007.

2. The Assistant Commissioner (ST)
Salem Rural Assessment Circle, Commercial Taxes Complex,
Pitchards Road, Asthampatti,
Salem 636 007

3. The State Tax Officer, (Audit)
Arisipalayam Assessment Circle, Commercial Taxes Complex, Pitchards Road,
Asthampatti, Salem 636 007



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4. Joint Commissioner of Commercial Tax

Salem Division, Commercial Taxes Complex, Pitchards Road, Asthampatti, Salem 636 007

5. The Deputy Commissioner of Commercial Tax,
(Appeal), Salem,
Commercial Taxes Complex,
Pitchards Road,
Asthampatti, Salem 636 007.

Respondent(s)

Appeal filed under Clause 15 of the Letters Patent praying to set aside the order dated 09.04.2025 made in W.P.No.1949 of 2025.

W.A.No.1590 of 2025:

M/s.MV Creations,
Rep. by its Proprietor Madappan Venkateswaran,
No.10/26-B, Ghandhi Nagar, Elampillai, Salem - 637
502.

Appellant(s)

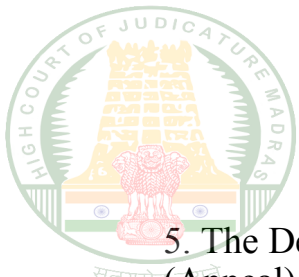
-Versus-

1. The Assistant Commissioner (ST) (FAC),
Salem Rural Circle, Commercial Taxes Complex, Pitchards
Road, Asthampatti, Salem -66 007

2. The Assistant Commissioner (ST)
Salem Rural Assessment Circle, Commercial Taxes Complex, Pitchards Road,
Asthampatti, Salem 636 007

3. The State Tax Officer, (Audit)/
Arisipalayam Assessment Circle, Commercial Taxes Complex, Pitchards Road,
Asthampatti, Salem 636 007

4. Joint Commissioner of Commercial Tax
Salem Division, Commercial Taxes Complex, Pitchards Road, Asthampatti, Salem
636 007



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5. The Deputy Commissioner of Commercial Tax
(Appeal), Salem Division, Commercial Taxes Complex, Pitchards Road,
Asthampatti, Salem 636 007

Respondent(s)

Appeal filed under Clause 15 of the Letters Patent praying to set aside the order dated 09.04.2025 made in W.P.No.1842 of 2025.

For Appellant(s) in : Mr.R. Jayaprakash
both Writ Appeals

For Respondent(s) in : Ms.Vasanthamala,
both Writ Appeals Government Advocate (Tax)

COMMON JUDGEMENT

(Judgment of the Court was made by the Hon'ble G.R.Swaminathan J.)

These Writ Appeals are not maintainable as the order passed by the learned single Judge of this Court reads that it was a consent order.

2. The learned counsel appearing for the appellant(s) in the respective writ appeals states that the appellants' writ petitions were not connected with W.P.No.33562 of 2025 *etc.* batch of cases and that there appears to be an erroneous recording.

3. This is an aspect that has to be clarified only by the learned single Judge concerned. We grant liberty to the appellant(s) to move appropriate clarificatory



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petition before the learned single Judge of this court who passed the common order dated 24.01.2025 in W.P.Nos.33562 of 2025 *etc.* batch of cases in the light of the law laid down by the Hon'ble Supreme Court in the cases of **A.R.Antulay v. R.S.Nayak [(1982) 1 SCC 463 (para 4)]**.

In the result, the Writ Appeals are dismissed with the above observation. No cost. Consequently connected CMPs are closed.

(G.R.S.J.) (V.L.N.J.)
14-05-2025

To

1. The Assistant Commissioner (ST) (FAC),
Salem Rural Circle,
Commercial Taxes Complex,
Pitchards Road,
Asthampatti,
Salem -636 007.

2. The Assistant Commissioner (ST)
Salem Rural Assessment Circle, Commercial Taxes Complex,
Pitchards Road, Asthampatti,
Salem 636 007

3. The State Tax Officer, (Audit)
Arisipalayam Assessment Circle, Commercial Taxes Complex, Pitchards Road,
Asthampatti, Salem 636 007

4. Joint Commissioner of Commercial Tax
Salem Division, Commercial Taxes Complex, Pitchards Road, Asthampatti, Salem
636 007



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5. The Deputy Commissioner of Commercial Tax,
(Appeal), Salem,
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**G.R. SWAMINATHAN.J.,
AND
V. LAKSHMINARAYANAN.J.,**

kmk / ssi

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