



W.A.No. 2243 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 23.07.2025**

WEB COPY

**CORAM :**

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH  
and  
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

**W.A.No. 2243 of 2025  
and C.M.P.No. 17180 of 2025**

The Commercial Tax Officer,  
Selaiyur Assessment Circle,  
No.3, Sri Ram Nagar Road,  
Rajeshwari Nagar Extention,  
Velacherry Main Road,  
Selaiyur, Chennai – 600 073.

.. Appellant

VS

Tvl. Brandgalli,  
No.11, MES Road, 3<sup>rd</sup> Cross Street,  
East Tambaram, Chennai – 600 073.

.. Respondent

Prayer : Writ Appeal filed under Clause 15 of Letters Patent against order  
dated 17.06.2021 made in W.P.No. 43963 of 2016.

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

**JUDGMENT**  
**(Delivered by Dr.ANITA SUMANTH..J)**

Learned Special Government Pleader appearing for the appellant  
would bring to our attention order dated 01.04.2024 passed by the  
Supreme Court in S.L.P.(C) Diary Nos.6031 of 2024 etc. batch, issuing

**DR. ANITA SUMANTH,J.**



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**and**  
**N. SENTHILKUMAR.,J**  
notice on the applications seeking condonation of delay as well as in the Special Leave Petitions filed as against the order of this Court in W.A.(MD) No.1613 of 2021 dated 01.12.2022. The Supreme Court has, in the said order, granted an order of stay of refund pursuant to the impugned order of this Court, until further orders.

2. In light of the same, the Revenue does not very seriously pursue this Writ Appeal and we hence, close the same granting liberty to the State to revive the present Writ Appeal, if the result of the Special Leave Petitions pending before the Supreme Court be in its favour. Connected miscellaneous petition is closed.

[A.S.M., J] [N.S., J]  
23.07.2025

sl  
Index:Yes/No  
Speaking order  
Neutral Citation:Yes

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