IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

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THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.Nos.32256 & 32257 of 2025
in
W.P.Nos.3680 & 3679 of 2017

M/s.Highland Construction
Rep.by its Managing Partner Elju Eldho Thomas
12/218, Puthur Vayal Road
Marthoma Nagar Post
Gudalur, The Nilgiris – 643 212 ... Petitioner in both W.M.Ps

-Vs-

1.The State of Tamil Nadu,
Rep.by its Secretary,
CT & RE Department,
Fort St.George, Chennai.

2.The Commercial Tax Officer,
Gudalur Circle,
Gudalur. ... Respondents in both W.M.Ps

Common Prayer : Writ Miscellaneous Petitions filed under Article 226 of the Constitution of India, praying to modify the orders dated 22.11.2024 passed in W.P.Nos.3680 & 3679 of 2017.

For Petitioner	:	Mr.C.Subramanian (in both W.M.Ps)
For Respondents	:	Mr.C.Harsharaj Special Government Pleader (in both W.M.Ps)

COMMON ORDER

(Order of the Court was made by **R.SURESH KUMAR, J.)**

These two writ miscellaneous petitions have been filed to modify the order of this Court dated 22.11.2024 made in W.P.Nos.3680 and 3679 of 2017.

2. By our order dated 22.11.2024, we disposed of three writ petitions. The first writ petition is W.P.No.3678 of 2017, where a declaration was sought for, which issue has already been covered by the decision of this Court in the matter of ***M/s.LG Electronics India Pvt.Ltd., Vs. The State of Tamil Nadu & Anr***. Since the issue was already covered, the declaratory prayer sought for by the petitioner was rejected and therefore, the said writ petition in W.P.No.3678 of 2017 was dismissed.

3. As the other two writ petitions in W.P.Nos.3679 and 3680 of 2017, were filed, challenging the assessment orders. Therefore, in paragraph No.4 of our order dated 22.11.2024, while dismissing the said writ petitions, we have given liberty to the writ petitioner to file a Statutory appeal against the assessment orders within a period of thirty days. However, it seems that no appeals have been filed and after exhausting the thirty days time, the present petitions have been filed on 23rd July, 2025, almost after eight months.

4. In this context, Mr.C.Subramanian, learned counsel appearing for the petitioner would submit that certain infirmities in the assessment orders, which were the main grounds to challenge those orders, had not been brought to the notice of this Court and therefore the order dated 22.11.2024 requires modification and that is the reason why, these two petitions have been filed.

5. We are not impressed with the said arguments advanced by the learned counsel for the petitioners. The reason being that once the declaratory relief sought for in the connected writ petitions was rejected, the other two petitions, which were filed challenging the assessment orders, also to be dismissed. Accordingly, the petitions were dismissed.

6. However, while dismissing those petitions, in order to save the

limitation and other issues, we have given liberty to the petitioner to file an appeal before the Appellate Authority within a time frame. That liberty given to them since has not been utilized by the petitioner, in order to circumvent the same, the present petitions have been filed, belatedly, after eight months, we are not inclined to entertain such a prayer for modification, as there are absolutely no grounds.

7. Resultantly, both the writ miscellaneous petitions are dismissed. However, there shall be no order as to costs.

(R.S.K., J.) **(C.S.N., J.)**
16.09.2025

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No
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To
1.The Secretary,
State of Tamil Nadu,
CT & RE Department,
Fort St.George, Chennai.

2.The Commercial Tax Officer,
Gudalur Circle,
Gudalur.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

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