



WEB COPY

WMP No. 32230 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WMP No. 32230 of 2025

in

W.P No. 23850 of 2025

M/s Sunshine Electronics and Home
Appliances,
Represented by its Partner M Manohar
No C 9, Gemini Parson Complex,
Nungambakkam, Chennai 600006.

Petitioner

Vs

1. Deputy State Tax Officer -II
Valluvarkottam Assessment Circle
No.1, Perarignar Anna Platinum Jubilee
Building, Commercial Taxes
Department, Greams Road,
Chennai-600006.

2. Assistant Commissioner
Valluvarkottam Assessment Circle
No.1, Perarignar Anna Platinum Jubilee
Building, Commercial Taxes
Department, Greams Road,
Chennai 600 006.

Respondents



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For Petitioner: Mr. P.Gowtham

For Respondents: Mr.T.N.C.Kaushik
Additional Government Pleader
(Taxes)

ORDER

This Miscellaneous Petition has been filed seeking to amend the prayer in the affidavit filed by the petitioner in the aforesaid writ petition i.e., W.P.No.23850 of 2025 as follows:

“To issue writ, order or direction in the nature of writ of Certiorarified Mandamus calling for record relating to the impugned appeal rejection Order in Form GST APL-02 dated 29.03.2025 issued by the Second Respondent and may be pleased to quash the same and subsequently admit the appeal filed by the Petitioner vide ARN No. AD3312240757625 dated 30.12.2024 as rejecting the appeal without a detailed speaking order and not giving an opportunity to be heard and is in violation of principles of natural justice and thus render justice.”

instead of the following prayer

“To issue writ order or direction more specifically in the nature of writ of mandamus directing the Respondent to admit the appeal filed by the Petitioner vide ARN. NO.AD3312240757625 dated 30.12.2024 as6 rejecting the



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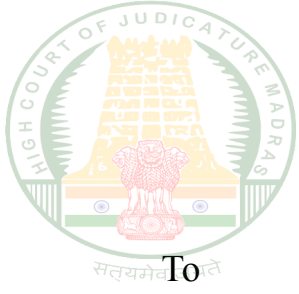
appeal without a detailed speaking order and not giving an opportunity to be heard and is in violation of principles of natural justice and thus render justice.”

2. Having been satisfied with the reasons stated in the affidavit filed in support of this petition, this petition is allowed.

3. Registry is directed to carry out the necessary amendments and post on 11.08.2025.

07-08-2025

arr



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To
1. Deputy State Tax Officer -II
Valluvarkottam Assessment Circle
No.1, Perarignar Anna Platinum Jubilee
Building Commercial Taxes
Department, Greams Road,
Chennai-600006.

2. Assistant Commissioner
Valluvarkottam Assessment Circle
No.1, Perarignar Anna Platinum Jubilee
Building Commercial Taxes
Department Greams Road,
Chennai 600 006.



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KRISHNAN RAMASAMY, J.

arr

WMP.No.32230 of 2025
in
W.P.No.23850 of 2025

07-08-2025



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