



W.P. No.34302 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

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TATA Motors Limited,
Rep. By Deputy General Manager,
Mr.Ghanshyam K Vaishnav,
Arihant Rohini, 9 & 10th Floor,
No.67, G.N.Chetty Road,
T.Nagar, Chennai-600 017.

...Petitioner(s)

vs.

1.Deputy Commissioner (CT) IV,
Large Taxpayer Unit, Chennai-600 008.

2.Deputy Commissioner (CT) II,
Large Taxpayer Unit, Chennai-600 008.

...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent in his proceedings in TNGST No.1661362/2005-06 dated 31.03.2013 and quash the same consequently direct the 1st respondent to consider and act on various representations of the petitioner dated 11.06.2013, 01.04.2014, 14.12.2022 and lastly the letter dated 04.07.2023 giving details of payment, to verify the payment of tax by the petitioner and refund the excess amount realized through bank attachment.



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For Petitioner(s) : Mr.T.V.Lakshmanan
For Respondent(s) : Ms.Amritha Poonkodi Dinakaran
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition is filed praying for a writ of Certiorarified Mandamus challenging the order of 1st respondent in TNGST No.1661362/2005-06 dated 31.03.2013, quash the same and consequently direct the 1st respondent to consider petitioner's representations dated 11.06.2013, 01.04.2014, 14.12.2022 and letter dated 04.07.2023.

3. It is submitted by the learned counsel for petitioner that petitioner would now confine his prayer for a writ of Mandamus to consider representations made by petitioner on 11.06.2013, 01.04.2014, 14.12.2024 and letter dated 04.07.2023 wherein petitioner furnished details of payment to verify the payment of tax and to refund the excess amount realised through bank attachment along with applicable interest. It is stated that respondents have not



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considered these representations till date. Aggrieved, petitioner has filed the present writ petition.

4. At the outset, it is submitted by Ms.Amritha Poonkodi Dinakaran, learned Government Advocate for respondents that petitioner's representations would be considered and appropriate orders would be passed in accordance with law after affording reasonable opportunity of hearing to petitioner and other interested parties, if any, within a time frame to be fixed by this Court. Agreed to by the learned counsel for petitioner.

5. In view of the same, taking into consideration the facts and circumstances of the case and the limited relief sought for, the writ petition stands disposed of with a direction to the appropriate respondent to consider petitioner's representations dated 11.06.2013, 01.04.2014 and 14.12.2024 and letter dated 04.07.2023, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner and any other interested persons/stake holders, within a period of four (4) weeks from the date of uploading of web copy without waiting for receipt of certified copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the case and it is open to the concerned



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respondent to consider the case on its own merits and in accordance with law.

WEB **No costs.**

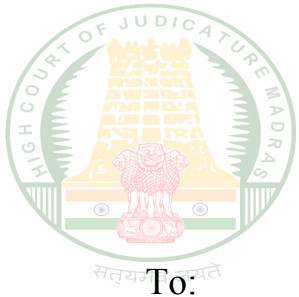
12.09.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

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1. Deputy Commissioner (CT) IV,
Large Taxpayer Unit, Chennai-600 008.

2. Deputy Commissioner (CT) II,
Large Taxpayer Unit, Chennai-600 008.



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MOHAMMED SHAFFIQ, J.

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