



W.P.Nos.35213 & 35225 of 2025

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

DATED : 16.09.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.35213 & 35225 of 2025

and

W.M.P.Nos.39419 & 39438 of 2025

Tiruttani Co-Operative Vivasa Marketing Society Ltd.,  
(Represented by its Secretary)  
Mrs.Umavathi Loganathan),  
No.24, Akkaiya Naidu Street, Tiruttani,  
Tiruvallur, Tamil Nadu-631 209.

... Petitioner in both Wps

Vs.

1.The State Tax Officer,  
Tiruttani Assessment Circle,  
Ward-B, Block-25, TS.No.22,  
Gandhi Road,  
Arakkonam- 631 1001.

2.The Deputy Commissioner (ST)  
(GST Appeals), Chennai-I,  
Greams Road, Main Building,  
2<sup>nd</sup> Floor, Chennai-600 006.

... Respondents in both Wps

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 2<sup>nd</sup> respondent herein in his FORM GST APL-02 with reference No.ZD330525046015R & ZD3305250476948 respectively dated



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07.05.2025 and quash the same while directing the 2<sup>nd</sup> respondent herein to admit the appeal and re-dispose the appeal after hearing it on merits filed by the petitioners in Form GST APL-01 dated 04.01.2025 and 24.12.2024 respectively.

|                                  |                                                   |
|----------------------------------|---------------------------------------------------|
| For Petitioner<br>(in both Wps)  | : Mr.B.Syed Abdul Wakeel                          |
| For Respondents<br>(in both Wps) | : Mr.C.Harsharaj<br>Additional Government Pleader |

### **COMMON ORDER**

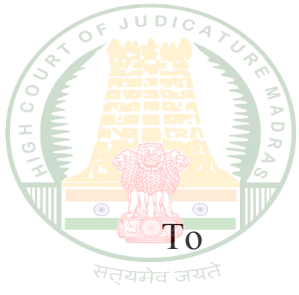
Today, when the matter is taken up for consideration, the learned counsel for the petitioner submits that these writ petitions have become infructuous.

2. Recording the same, these Writ Petitions are dismissed as infructuous.  
No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**16.09.2025**

Neutral Citation : Yes / No

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**C.SARAVANAN, J.**



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