



W.P.No.36225 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36225 of 2025

and

W.M.P.No.40491 of 2025

M/s.Sunraja Oil Industries Pvt Ltd,
Represented by its Managing Director K.Gandhi Raajhan,
88/1 Puliankadu, Moolakarai Village,
Erode – 638 107.

... Petitioner

Vs.

1.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench),
Coimbatore – 18.

2.The Appellate Deputy Commissioner (ST),
Erode.

3.The Assistant Commissioner (ST),
Thindal Assessment Circle,
Erode.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in his proceedings in CTA No.09 of 2023, quash the order dated 01.07.2025 passed therein and further direct the first respondent to hear and dispose of the said second appeal in C.T.A.No.09 of 2023 on its merits.



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For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.C.Harsharaj
Special Government Pleader

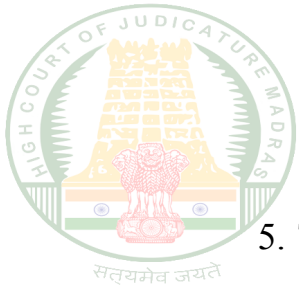
ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order passed by the 1st Respondent Appellate Tribunal in Coimbatore Tribunal Appeal No.09 of 2023 and Cross Objection Petition No.07 of 2023 vide order dated 01.07.2025. The said Appeal has been dismissed on the ground that the Petitioner has failed to appear.

4. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.



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5. This Court is of the view that this is a fit case to quash the impugned order dated 01.07.2025 and to remit the case back to the 1st Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible.

6. It is made clear that the Petitioner shall co-operate with the 1st Respondent before orders are passed, failing which, the 1st Respondent shall proceed to pass appropriate orders on merits.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petition is closed.

25.09.2025

Neutral Citation : Yes / No

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To



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- 1.The Managing Director,
TASMAC Limited,
No.4th Floor, CMDA Tower,
Gandhi Irwin Bridge,
Egmore, Chennai.
- 2.The District Collector,
Tiruppur,
Tiruppur District.
- 3.The District Manager / Sub Collector,
TASMAC Limited,
Angeripalayam, Tiruppur,
Tiruppur District.

C.SARAVANAN, J.



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