



IN THE HIGH COURT OF JUDICATURE AT MADRAS DATED: 20-11-20

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY W.M.P.Nos. 41245, 41255, 41258, 41259, 41261 & 41264 of 2025 in W.P.Nos.32059, 32062, 32065, 32068,

32071 & 32079 of 2024

M/s.Sri Krishna Mills Represented by its Proprietor Mr K
Arunachalamoorthy 315 /1B, Kedathurai Poomallur Post,
Mangalam Via Tiruppur 641 663

Petitioner(s) in all

Vs

The State Tax Officer, Inspection Group I, Office of the Joint
Commissioner (ST) Tiruppur Intelligence Division, 5/147, AEPC
Building, Kaikatti Pudur, Tiruppur Main Road, Avinashi- 641 654.
and 2 Others

Respondent(s) in all

**In all W.M.Ps.,
For Petitioner(s):**

Mr.Rajkumar P

For Respondent(s):

Mr.T.N.C.Kaushik,

Additional Government Pleader

Prayer in W.M.P.No.41245 of 2025:

to modify the order dated 29.10.2024 passed in W.P.No.32059/2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice

Prayer in W.M.P.No.41255 of 2025:

to modify the order dated 29.10.2024 passed in W.P.No.32062/2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice

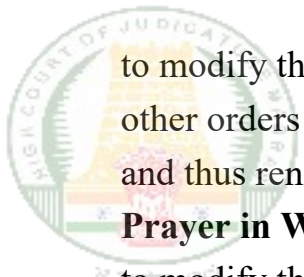
Prayer in W.M.P.No.41258 of 2025:

to modify the order dated 29.10.2024 passed in W.P.No.32065/2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice

Prayer in W.M.P.No.41261 of 2025:

to modify the order dated 29.10.2024 passed in W.P.No.32071/2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in W.M.P.No.41259 of 2025:



to modify the order dated 29.10.2024 passed in W.P.No.32068/2024 and pass such other orders as this Honble Court may deem fit and proper in the circumstances and thus render justice

Prayer in W.M.P.No.41264 of 2025:

to modify the order dated 29.10.2024 passed in W.P.No.32079/2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

ORDER

This Court by virtue of common order dated 29.10.2024 dismissed aforesaid writ petitions with the following directions:

- i) *The petitioner is permitted to approach the Appellate Authority by way of Appeal against the orders, which are impugned herein within a period of 30 days from the date of receipt of a certified copy of this order, who shall entertain the same, without rejecting it on the ground of limitation, and pass orders in accordance with law within a period of six weeks thereon. ii) Till then, the respondents shall not proceed further pursuant to the impugned orders and all further proceedings shall be kept in abeyance and abide by the orders to be passed by the Appellate Authority.*
2. When the matter was taken up for hearing, learned counsel for the petitioner submitted that since the petitioner's company was declared as Non-Performing Asset, they are not in a position to file an appeal within a time frame stipulated by this Court. However, they have paid the 10% of the disputed tax. Hence, he sought further period of one week for filing an appeal in compliance with the order of this Court.
3. In view of the above, this Court is inclined to modify the condition imposed in Sub-Clause (1) of paragraph 3 of the common order dated 29.10.2024 by extending the period for filing an appeal by the petitioner till 04.12.2025 subject to the payment of Rs. 5,000/- each to the credit of the Principal, Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157] on or before 26.11.2025.
4. With the above modification, these Writ Miscellaneous Petitions stand ordered.

20-11-2025

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Note: Issue order copy on 21.11.2025

To

1. The State Tax Officer, Inspection Group I, Office of the Joint Commissioner (ST) Tiruppur Intelligence Division, 5/147, AEPC Building, Kaikatti Pudur, Tiruppur Main Road, Avinashi- 641 654.

2. The State Tax Officer, Intelligence Group V Office of the Joint Commissioner(ST) Tiruppur Intelligence Division 5/147,AEPC Building, KaikattiPudur, Tiruppur Main Road Avinashi 641 654



3. The Joint Commissioner(ST) Tiruppur Intelligence Division
5/147, AEPC Building, KaikattiPudur, Tiruppur Main Road Avinashi 641
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