IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37497 of 2025
and
W.M.P.Nos.41956 and 41958 of 2025

Tvl.Eco Friendly Coco Products,
Represented by its Managing Partner
S.Prakash ... Petitioner

Vs.

State Tax Officer,
Inspection Group III,
Tirupur Intelligence Division,
Tirupur Main Road,
Avinashi – 641 654. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Demand Order dated 05.05.2025 with Ref.No.33AAGFE7789Q1ZI/2018-19 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. This is the second round of litigation before this Court.

4. Earlier, the Petitioner had challenged the Assessment Order dated 05.05.2020 in W.P.Nos.1308, 1312 and 5013 of 2021 which came to be disposed along with a batch of Writ Petitions vide order dated 26.07.2023.

5. By the aforesaid order dated 26.07.2023, the Assessment Orders which were challenged by the Petitioner herein and also the other Petitioners were set aside and the cases were remitted back to the Respondent(s) to pass a fresh order within a period of 60 days from the date of receipt of the copy of the order. Pursuant to which, the impugned Order dated 05.05.2025 came to be passed.

6. Learned counsel for the Petitioner challenges the impugned Order dated 05.05.2025 stating that the impugned Order has been passed beyond the time period specified by this Court vide order dated 26.07.2023.

7. This Writ Petition was filed on 22.09.2025. The delay in passing the impugned Order dated 05.05.2025 cannot be said to have caused any serious prejudice to the Petitioner. Therefore, the law settled in the context of service law jurisprudence cannot be imparted lock, stock and barrel to hold that the impugned Order was passed without authority of law and therefore is liable to be quashed, since the impugned Order is a detailed order which was passed after several notices were issued to the Petitioner for personal hearing and after considering the reply that was filed by the Petitioner.

8. Since the Petitioner has filed this Writ Petition on 22.09.2025 and there is a marginal delay in preferring the appeal, this Court is inclined to give liberty to the Petitioner to file a statutory appeal within a period of fifteen (15) days from today.

9. The Petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Subject to the Petitioner complying with the condition stipulated above, the Appellate Authority shall entertain the appeal and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of limitation.

11. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

07.10.2025

Neutral Citation : Yes / No

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To:

State Tax Officer,
Inspection Group III,
Tirupur Intelligence Division,
Tirupur Main Road,
Avinashi – 641 654.

C.SARAVANAN, J.

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<u>W.P.No.37497 of 2025</u>
<u>and</u>
<u>W.M.P.Nos.41956 and 41958 of 2025</u>

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