



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

WA No. 3829 of 2025

A.R.Blue Metals,
Rep. by its Poperietor A.Rajadattan,
S/o. Appandai,
Eyyil Village,
Melmalaianur Taluk,
Villupuram District-204.

..Appellant(s)

Vs

The Deputy State Tax Officer,
Gingee Assessment Circle,
Gingee,
Villupuram District.

..Respondent(s)

Appeal filed under Clause 15 of the Letters Patent to set aside the order passed by the Learned Judge in WP. No. 42816 of 2025 dated 06.11.2025

For Appellant(s): Ms. M.Sudha

For Respondent(s): Mr. V. Prashanth Kiran, Govt. Advocate



JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

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Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and is armed with necessary instructions.

2. We find no merit in this Writ Appeal as the appellant had sought liberty to approach the appellate authority under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 before the learned single Judge and the Writ Petition had been dismissed granting the liberty.

3. In such circumstances, we do not see any justification for the institution of the present Writ Appeal. Learned counsel for the appellant is also unable to make out any case to justify the same.

4. Hence, this Writ Appeal is dismissed reiterating the liberty granted in the Writ Petition, to be exercised in accordance with law. No costs. Connected Miscellaneous Petition is also dismissed.

(A.S.M.,J.) (K.G.T.,J.)

16-12-2025

Index: Yes/No
Speaking order
Neutral Citation: Yes
SL



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DR.ANITA SUMANTH, J.

AND

K.GOVINDARAJAN THILAKAVADI, J.

SL

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To

The Deputy State Tax Officer,
Gingee Assessment Circle,
Gingee,
Villupuram District.