

C.M.P.(MD)Nos.1872 and 1873 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Friday, the Seventh day of February Two Thousand and Twenty Five

PRESENT

The HONOURABLE MRS. JUSTICE J.NISHA BANU
and
The HONOURABLE MRS. JUSTICE S.SRIMATHY

C.M.P.(MD)Nos.1872 and 1873 of 2025
in
W.A.(MD)Nos.SR 64159 and 64160 of 2024

C.M.P.(MD)No.1872 of 2025

1 THE ADDITIONAL COMMISSIONER
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,
MADURAI,
CENTRAL REVENUE BUILDING,
NO.4, LAL BAGADUR SASTRI ROAD,
BIBIKULAM,
MADURAI 625 002.

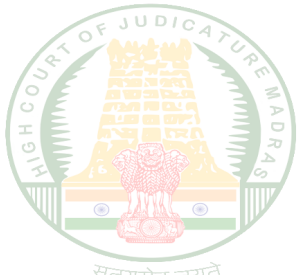
2 THE DEPUTY COMMISSIONER
DEPUTY COMMISSIONER OF CGST AND CENTRAL EXCISE,
MADURAI II DIVISION,
MADURAI.

... PETITIONERS

Vs

THE COMMISSIONER
PARAMAKUDI MUNICIPALITY,
PARAMAKUDI,
RAMANATHAPURAM DISTRICT.

... RESPONDENT



C.M.P.(MD)Nos.1872 and 1873 of 2025

C.M.P.(MD)No.1873 of 2025

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1 THE ADDITIONAL COMMISSIONER
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,
MADURAI,
CENTRAL REVENUE BUILDING,
NO.4, LAL BAGADUR SASTRI ROAD,
BIBIKULAM,
MADURAI 625 002.

2 THE DEPUTY COMMISSIONER
DEPUTY COMMISSIONER OF CGST AND CENTRAL EXCISE,
MADURAI II DIVISION,
MADURAI.

3 THE SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER OF
CENTRAL EXCISE, SERVICE TAX AND CUSTOMS,
CENTRAL REVENUE BUILDING,
NO.4, LAL BAGADUR SASTRI ROAD,
BIBIKULAM,
MADURAI-625002

... PETITIONERS

Vs

1.THE COMMISSIONER
PARAMAKUDI MUNICIPALITY,
PARAMAKUDI,
RAMANATHAPURAM DISTRICT.

2.THE BRANCH MANAGER,
STATE BANK OF INDIA,
PARAMAKUDI 625707
RAMANATHAPURAM DISTRICT.

... RESPONDENTS

(in both cases)

For Petitioner :Mr.N.Dilipkumar, Advocate

<https://www.mhc.tn.gov.in/judis>



C.M.P.(MD)Nos.1872 and 1873 of 2025

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ORDER

These petitions are filed to condone the delay of 112 days in filing the above Writ Appeals.

2. Being satisfied with the reasons stated in the affidavit filed in support of these petitions and taking into consideration that the respondent in both petitions have got no objection, this Court is inclined to condone the delay of 112 days, however, on payment costs.

3. Accordingly, these petitions are allowed on payment of Rs.500/- (Rupees Five Hundred only), each to the High Court Legal Services Committee attached to this Bench forthwith on receipt of a copy of this order, failing which these petitions will be dismissed automatically without any further reference to this Court.

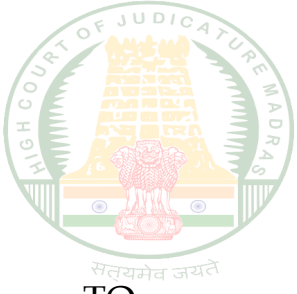
sd/-
07/02/2025

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/02/2025

Sub-Assistant Registrar (CS-I/II/III/IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

ta



C.M.P.(MD)Nos.1872 and 1873 of 2025

TO
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THE OFFICER IN CHARGE, HIGH COURT LEGAL SERVICES COMMITTEE,
MADURAI BENCH OF MADRAS HIGH COURT, MADURAI.

ORDER
IN
C.M.P.(MD)Nos.1872 and 1873 of 2025
in
W.A.(MD)Nos.SR 64159 and 64160 of 2024
Date :07/02/2025

RK/VR (24/02/2025) 6P / 2C

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