BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HON'BLE MR.JUSTICE K.RAJASEKAR

W.A.(MD)No.974 of 2023 AND
C.M.P.(MD)No.7632 of 2023

T.Subbiah ... Appellant/ Petitioner

Vs.

1. The Secretary,
Government of Tamil Nadu,
Commercial Taxes and Registration A1 Department,
Fort St. George, Chennai.

2. The Commissioner of Commercial Taxes,
Chepauk, Chennai.

3. The Joint Commissioner of Commercial Taxes,
Tirunelveli Division,
AR Line Road, Palayamkottai,
Tirunelveli District. ... Respondents /Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order made by this Court in W.P.(MD)No.3465 of 2014 dated 07.09.2020 and allow the writ appeal.

For Appellant : Ms.H.Jasima Yasmin,
for M/s.Ajmal Associates.
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader.

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J U D G M E N T

(Order of the Court was delivered by G.R.SWAMINATHAN, J.)

Since we fault the order impugned in the writ petition only on technical grounds, in the fitness of things, the matter is remitted to the file of the disciplinary authority to pass orders afresh on merits and in accordance with law. The disciplinary authority is obliged to consider the further explanation dated 16.11.2010 submitted by the appellant before passing final orders. This writ appeal stands allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.SWAMINATHAN, J.) & (K.RAJASEKAR, J.)
1st July 2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

1. The Secretary,
   Government of Tamil Nadu,
   Commercial Taxes and Registration A1 Department,
   Fort St. George, Chennai.

2. The Commissioner of Commercial Taxes,
   Chepauk, Chennai.

3. The Joint Commissioner of Commercial Taxes,
   Tirunelveli Division, AR Line Road, Palayamkottai,
   Tirunelveli District.

G.R.SWAMINATHAN,J.

AND

K.RAJASEKAR, J.

PMU

W.A.(MD)No. 974 of 2023

01.07.2025