

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Civil Appellate Jurisdiction

Monday, the Twenty Eighth day of April Two Thousand and Twenty Five
PRESENT

The HONOURABLE MR. JUSTICE BATTU DEVANAND

WMP(MD). No.7070 of 2025

in

WP(MD)No.29383 of 2023

1. The State of Tamil Nadu,
Rep. by its Secretary to Government
Commercial Taxes and Registration Department,
Secretariat,
Chennai - 600 009.
2. The Principal Secretary,
Commissioner of Commercial Taxes,
Ehilagam, Cheapuk,
Chennai-600 005.
3. The Joint Commissioner(ST).
Coimbatore Division,
Coimbatore.
4. The Joint Commissioner(ST),
Madurai Division,
Madurai.

.. Petitioners/Respodents

Vs

Mahendhiran.V

.. Respodent/Writ Petitioner

Prayer in WMP(MD)No.7070 of 2025;-

Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to grant extension of time for a period till 26.03.2025 for implementing the order passed by this Honble Court in W.P.(MD).No. 29383 of 2023 dated 05.04.2024 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 WP(MD). 29383/ 2023 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the 1st respondent of the Commercial Taxes and Registration (E2) Department in G.O.(2D)No.134 dated 17.11.2023 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

ORDER:- This Writ Miscellaneous Petition coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.Ravindran, Senior Counsel assisted by Mr.Amjad Khan, Advocate for the Petitioner and of the respondent not appearance in person or by advocate and this Court made the following order:

This petition is filed seeking to grant extension of time for a period till 26.03.2025 for implementing the order passed by this Court on 05.04.2024 in WP. (MD).No.29383 of 2023.

2. The above mentioned Writ Petition was disposed of by this Court vide order dated 05.04.2024. While disposing of the same, this Court granted two weeks time to the Writ Petitioner to file Review Petition and thereafter six weeks time was granted to the respondents therein to consider the same and pass orders.

3. Admittedly, the Writ Petitioner filed Review Petition on 05.06.2024 and thereafter within six weeks, orders ought to have been passed by the respondents therein. If the respondents are not in a position to complete within the time stipulated by this Court, they are at liberty to file extension petition, but it has to be filed before the expiry of time stipulated by this Court. However, the present petition is filed on 02.04.2025, which is beyond the time stipulated to comply the



order in the Writ Petition and it is also filed after filing of Contempt Petition and when the Contempt petition is posted for hearing. Reasons stated in the affidavit for extension of time are not convincing. In the affidavit filed by the respondents in the Contempt Petition, the delay in implementing the order is admitted by the respondents.

4. In view of the above, this Court is not inclined to consider the petition. Accordingly, this petition is dismissed.

Sd/-

Assistant Registrar (CS-III)

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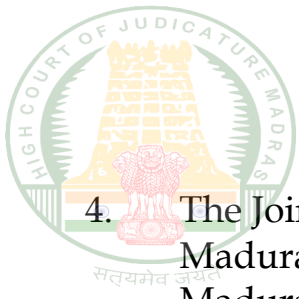
/ /2025

Sub Assistant Registrar
(CS - I/II/III/IV)

Madurai Bench of Madras High Court,
Madurai.

TO

1. The State of Tamil Nadu,
Rep. by its Secretary to Government
Commercial Taxes and Registration Department,
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Chennai-600 005.
3. The Joint Commissioner(ST).
Coimbatore Division,
Coimbatore.



4. The Joint Commissioner(ST),
Madurai Division,
Madurai.

WEB COPY

ORDER DATED : 28/04/2025

ORDER

WMP(MD). No.7070 of 2025
in
WP(MD)No.29383 of 2023
Giving direction and etc.
as stated within.

RS (13/05/2025) 4P/ 5C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17.07.2023.