



W.P(MD)No.22500 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22500 of 2025

Jay Gas Agencies
Rep. by its Partner Yesubakthan,
N.25-56A, Main Road,
Marthandam,
Kanniyakumari – 629 165.

... Petitioner

Vs.

1.The Commissioner,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600005.

2.The Deputy Commissioner (GST Appeal),
Madurai, 1st Floor, Commercial Tax Buildings,
South High Ground Road,
Palayamkottai, Tirunelveli

3.The Assistant Commissioner (ST),
Kuzhithurai Circle,
Commercial Taxes Building,
South High Ground Road,
Palayamkottai, Tirunelveli.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the second



W.P(MD)No.22500 of 2025

respondent to dispose the Petitioner's appeal in Case ID AD330623008931C dated 07.06.2023 within a stipulated time to be fixed by this Court.

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For Petitioner : Mr.I.Romeo Roy Alfred
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has filed this writ petition for a Mandamus to direct the second respondent to dispose of the petitioner's appeal on 07.06.2023 against the order dated 15.05.2023 passed under Section 73(9) of the Tamil Nadu Goods and Services Tax Act, 2017.

2. It appears that the petitioner has also submitted a representation dated 28.05.2025 with a request for earlier disposal of the said appeal.

3. Considering the fact that the appeal has been pending before the second respondent since 07.06.2023 and considering the fact that the petitioner has also sent a representation dated 28.05.2025, there shall be a direction to the second respondent to dispose of the appeal as expeditiously as possible preferably within a period of two months from the date of receipt of a copy of this order.



W.P(MD)No.22500 of 2025

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4. The writ petition stands disposed of. No costs.

19.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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W.P(MD)No.22500 of 2025

C.SARAVANAN, J.

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W.P(MD)No.22500 of 2025

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