



W.A(MD)No.494 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 08.04.2025

CORAM:

**THE HONOURABLE MRS.JUSTICE J. NISHA BANU
and
THE HONOURABLE MRS.JUSTICE S.SRIMATHY**

**W.A(MD)No.494 of 2025
and
C.M.P.(MD)No.3853 of 2025**

1.The Managing Director,
Tamil Nadu State Marketing Corporation Limited,
CMDA Towers, IV Floor,
Egmore, Chennai-600 008.

2.The District Manager,
Tamil Nadu State Marketing Corporation Limited,
Tirunelveli District,
Tirunelveli.

... Appellants

Vs.

1.R.Kumar

2.The Assistant Commissioner,
GST (Central), Tenkasi.

... Respondent

*[2nd respondent is suo motu impleaded as per the order of this
Court dated 19.03.2025]*

PRAYER: Writ Appeal filed under Clause 15 of the Letter Patent to set aside the
order of this Court in W.P.(MD)No.10296 of 2023 dated 26.06.2024.



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For Appellants :Mr.S.Sivanesan
For R1 :Mr.R.Jenifer Bibin
For R2 : Mr.N.Dilip Kumar

JUDGMENT

(Judgment of the Court was delivered by **S.SRIMATHY, J.**)

This Writ Appeal is filed challenging the order passed by this Court in W.P. (MD)No.10296 of 2023 dated 26.06.2024.

2.The writ petition was filed challenging the order passed by the second respondent withholding the security deposit made by the writ petitioner for collecting the bottles and to sell snacks in the bar attached to TASMAL. The writ petition was allowed directing the corporation to refund the said amount with interest to the writ petitioner. Challenging the same, the present writ appeal is filed by the Corporation.

3.The learned counsel for the appellant Corporation by relying upon the conditions for issuing license to the writ petitioner submits that since the writ petitioner failed to pay GST amount, the security deposit of the writ petitioner was withheld. He would further submits that now the petitioner has cleared his payment and there are no arrears as on today. Hence, the security deposit will be refunded to the writ petitioner as expeditiously as possible.

4.(*).In light of the above submission, this Writ Appeal is disposed of.

Therefore, the appellants are directed to refund the security deposit with 9% to the

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1st respondent/writ petitioner within a period of eight weeks from the date of receipt of a copy of this order. However, the petitioner is not entitled to 9% interest for a period of one month from the date of cessation of license, since the petitioner had carried on business for the said one month. No Costs. Consequently, connected miscellaneous petition is closed.

Assistant Registrar(CS-II)

(*)Corrected as per order of this Court dated 18/07/2025 made in W.A.(MD)No. 494 of 2025.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

/ /2025

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

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To

(*)To be substituted to the order already despatched on 18/06/2025.

The Assistant Commissioner,
GST (Central), Tenkasi.

+1 CC to M/s.N.DILIP KUMAR, Advocate (SR-23658[F] dated 08/04/2025)

+1 CC to M/s.R.JENIFAR BIBIN, Advocate (SR-24067[F] dated 09/04/2025)

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MGJ (12.06.2025) 4P/ 4C

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RA - (19.08.2025) 4P/ 4C

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