BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.25393 of 2025 AND
W.M.P.(MD)No.19898 of 2025

Tvl.Perambalur Sugar Mills Ltd.,
Rep. by its Chief Executive V.Malathi,
Eraiyur, Perambalur District. ... Petitioner

Vs.

1. The Tamil Nadu Sales Tax Appellate Tribunal,
 (Additional Bench),
 Madurai – 20.

2. The Commercial Tax Officer,
 Ariyalur. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to quash the order of the first respondent passed in Madurai Tribunal Miscellaneous Petition No.40 of 2016 in Madurai Tribunal State Appeal No.1017/02 dated 12.05.2017 served on 01.12.2020 as illegal, invalid and against the principles of natural justice and further direct the first respondent to take up the State Appeal in M.T.S.A.No.1017 of 2002 on file and dispose the same on merits and in accordance with law after hearing the petitioner.

For Petitioner : Mr.A.Chandrasekaran

For R-1 & R-2 : Mr.K.Jeyaseelan,
Government Advocate.

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ORDER

Heard both sides.

2. The State of Tamil Nadu filed an appeal before the Tamil Nadu Sales Tax Appellate Tribunal questioning the order dated 30.10.2000 in Appeal No.354 of 1999 passed by the appellate Assistant Commissioner(CT), Trichy. In the said appeal, the writ petitioner was the sole respondent and they remained ex-parte. Ex-parte order was passed on 18.08.2015. Seeking to set aside the ex-parte order, the petitioner herein filed Miscellaneous Petition No.40 of 2016. The petition seeking restoration was dismissed by the Tribunal on 12.05.2017. This order was belatedly served on the petitioner in the year 2020. The learned counsel for the petitioner states that challenging the same, writ petition was filed in the year 2021. Due to pandemic and other circumstances beyond their control, papers got misplaced and lost. In this background, the

present writ petition has been filed in September 2025.

3. The petitioner may have a good case on merits. However, the delay that has occasioned in this case is inordinate. The Hon'ble Supreme Court in ***In Re : Section 6A of the Citizenship Act 1955 (2024 SCC OnLine SC 2880)*** held as follows:

> "**59.** However, while such a period is not prescribed by the Limitation Act, 1963, or the Supreme Court Rules, 2013, a writ petition filed belatedly after a considerable delay is barred by the operation of the doctrine of laches. The said doctrine of laches is a common law principle disallowing a claim because it has been brought to the court after an unreasonable lapse of time... Hence, even in the absence of the prescription of a statutory time limit for its filing, a claim that has been filed after a significant delay can be rejected at the threshold by invoking this doctrine."

Further in ***Mrinmoy Maity Vs Chhanda Koley (CIVIL APPEAL Nos. 5027 of 2024 vide order dated April 18, 2024*** held that if it is found that the writ petitioner is guilty of delay and laches, the High Court ought to dismiss the petition on that sole ground itself, in as much as the writ courts are not to indulge in permitting such indolent litigant to take advantage of his own wrong. In matters such as this, delay cannot be condoned as a matter of course. It is for this reason, I am not in a position to show indulgence to the petitioner. This writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

16.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

1. The Tamil Nadu Sales Tax Appellate Tribunal,
   (Additional Bench),
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2. The Commercial Tax Officer,
   Ariyalur.

G.R.SWAMINATHAN,J.

PMU

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