BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.11.2025**

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THE HONOURABLE **MR.JUSTICE C.KUMARAPPAN**

W.A(MD)No.3125 of 2025
and
C.M.P(MD)No.18641 of 2025

Tvl. Perambalur Sugar Mills Limited,
Represented by its Chief Executive,
S. Raman,
Eraiyur,
Perambalur District. ... Appellant

Vs.

1.Tamilnadu Sales Tax Appellate Tribunal (Additional Bench),
Madurai -20.

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

PRAYER:- Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order made in W.P.(MD)No.25393 of 2025 dated 16.09.2025 on the file of this Court.

For Appellant : Mr.A.Chandrasekaran

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was made by **DR.ANITA SUMANTH, J.)**

Challenge is to an order passed on 16.09.2025 in W.P(MD)No.25393 of 2025.

2.The prayer in that Writ Petition was addressed as against the order passed in the Madurai Tribunal Miscellaneous Petition No.40 of 2016 on 12.05.2017.

3.We have heard Mr.A.Chandrasekaran, learned counsel appearing for appellant and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for respondents.

4.Brief sequence of events is as follows:

4.1.An assessment was made under the provisions of the Tamil Nadu General Sales Tax Act, 1959, for the period 1995-1996 on 30.03.1999. The matter travelled in appeal at the instance of the Department before the Sales Tax Appellate Tribunal in M.T.S.A.No.1017 of 2002. That appeal was kept pending for more than 13 years, travelling across different Benches of the Tribunal and ultimately came to be allowed ex-parte on 18.08.2015. Against that, the writ petitioner filed a Miscellaneous Petition within the period of limitation under Regulation 9(2) of the Tamil Nadu Sales Tax Appellate Tribunal Regulations, 1959, which came to be dismissed by order dated 12.05.2017. However, admittedly that order was served on the appellant only on 01.12.2020. As against that, a Writ Petition was filed in W.A(MD)SR.No.20085 of 2021 on 31.03.2021. That Writ Petition was returned for rectification of defects on 19.04.2021.

4.2.A paragraph 7 of the affidavit filed by the writ petitioner in the Writ Petition, they state as follows:

> *'7..... The petitioner seriously aggrieved by the said order of the first respondent passed in M.T.M.P.No.40 of 2016 in M.T.S.A.No.1017 of 2002 filed a Writ Petition before this Hon'ble Court on 31.03.2021 in W.P(MD)SR.No.20085/2021 and challenged the order on various grounds. The same was returned by the registry of this Hon'ble Court on 19.04.2021 to rectify certain defects. I state that in the meanwhile in view of breakout of COVID second wave, our counsel and their office at Madurai were closed and not functioned. Further the Chamber No. 66 of our counsel got flooded due to the works carried out while constructing the second floor of the Lawyers Chambers and all the bundles kept*

> *therein were completely damaged beyond reconstruction and the same were totally destroyed. In these circumstances the returned papers of the Writ Petition filed by us were also got destroyed and hence the same was not able to be represented. Due to efflux of time and in midst of hectic schedule of administrative works of the mill the petitioner have not followed up the matter with their counsel. The petitioner came to know about the above said matter only when the respondent started demanding the tax and other demands confirmed by the 1st respondent during June, 2025. Immediately thereafter the petitioner approached their counsel and wanted to know the status of the case filed in the year 2021. Thereafter the counsel for the petitioner after elaborate search found that the returned papers were not available and got information from the registry that the above said writ petition filed in W.P(MD)SR.No.20085/2021 was filed on 31.03.2021 and the same was returned on 19.04.2021. In these circumstances the petitioner having no other remedy than filing this fresh Writ petition again challenging the order of the 1st respondent passed in M.T.M.P.No. 40 of 2016 dated 12.05.2017 served on 01.12.2020 for the following among other.'*

After return of the papers for rectification on 19.04.2021, the affairs were paralysed on account of the Covid-19 Pandemic.

4.3.According to the learned counsel appearing for appellant, Chamber No.66, occupied by their office, was flooded on account of certain civil works carried out in the lawyers chambers and all the bundles kept therein were completely destroyed/damaged beyond reconstruction.

5.Hence, a fresh Writ Petition in W.P(MD)No.25393 of 2025 was filed, that came to be dismissed. In the order under appeal, learned Judge has opined that there was no justification for the delay in approaching the Court.

6.We have heard the rival contentions.

7.There appears to be some justification for the delay till 2023. However, for the period from 2023 to 2025, it appears to us that the parties have lost sight of the matter and it was only when recovery was initiated in June 2025, that the parties awoke. On an examination of the matter and finding that the returned papers were not available, a fresh Writ Petition in W.P(MD)No.25393 of 2025 was filed, that was dismissed paving the way for the order under appeal.

8.On a perusal of the circumstances as noted by us supra and the reasons assigned at paragraph 7 of the writ affidavit, we are of the view that in the particular circumstances of this case, the benefit of doubt must enure to the appellant. After all, the only consequence of acceptance of the prayer in the Writ Petition, would be the restoration of the appeal before the Sales Tax Appellate Tribunal in M.T.S.A.No.1017 of 2002 for denovo hearing on merits before the Sales Tax Appellate Tribunal.

9.This, we believe, the appellant is entitled to, particularly in view of the long lapse of time between 2002 and 2020, when the matter was pending before the Tribunal, dismissed as exparte and thereafter disposed in 2017, with orders served only in 2020.

10.For the aforesaid reasons, this Writ Appeal is allowed. The appeal is fixed for hearing on 02.12.2025 and no notice need be issued afresh to the parties. The parties will be heard and seeing as the appeal is of the year 2002, disposed as expeditiously as possible, within an outer period of six weeks from the date fixed for hearing, in accordance with law. No costs. Consequently, Miscellaneous Petition is closed.

[A.S.M.J.,] & [C.K.J.,]
19.11.2025

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

1.Tamilnadu Sales Tax Appellate Tribunal (Additional Bench),
Madurai -20.

2.The Commercial Tax Officer,
Ariyalur.

DR.ANITA SUMANTH, J.
AND
C.KUMARAPPAN, J.

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W.A(MD)No.3125 of 2025

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