



W.P.(MD) No.35792 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35792 of 2025

M/s. Selvam Traders,
Represented by its Proprietor,
P.Selvam

... Petitioner

Vs

- 1.The Appellate Authority,
Commercial Taxes Department,
3rd Floor, Madurai Division,
Dr.Thangaraj Salai,
Madurai-625 020.
- 2.The Deputy State Tax Officer,
Bodinayakanur Assessment Circle,
Kamaraj Saalai,
Commercial Taxes Department,
Theni District-625 513.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the first respondent to consider the representation in Appeal Reference No.AD3311250355198 dated 20.11.2025 and direct the first respondent to accept, consider and dispose of the appeal Reference No.AD3311250355198 filed by the petitioner in accordance with law, after providing opportunity of personal hearing.



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For Petitioner : Mr.H.Mohamed Ghouse
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This Writ Petition has been filed seeking a direction to the first respondent to consider the representation in Appeal Reference No.AD3311250355198, dated 20.11.2025 and direct the first respondent to accept, consider and dispose of the appeal Reference No.AD3311250355198 filed by the petitioner in accordance with law, after providing opportunity of personal hearing.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. The petitioner herein has filed an appeal dated 20.11.2025 before the first respondent (appellate authority) within the statutory period. However, the first respondent has not taken any steps to dispose of the said appeal. Hence, the petitioner has filed the present writ petition.



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5. The learned Additional Government Pleader appearing for the State would submit that the Appeal filed by the petitioner dated 20.11.2025 would be considered in accordance with law.

6. Considering the limited request made by the petitioner, there shall be a direction to the first respondent to dispose of the Appeal dated 20.11.2025 on its own merits and pass appropriate orders in accordance with law, if the same has been filed in terms of the provisions of the CGST Act, within a period of four (4) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any opinion on the merits of the case, and it is open to the first respondent to consider the same independently.

7. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs.

15.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



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To

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3rd Floor, Madurai Division,
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Madurai-625 020.

2.The Deputy State Tax Officer,
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KRISHNAN RAMASAMY, J.

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