



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21007 of 2026

&

WMP No.22699 of 2026

Ramesh Sujatha
D/o Ramasamy,
318/ 6 Mookandapalli,
ESI Hospital, Ring Road,
Sipcot, Hosur 635 126

..Petitioner(s)

Vs

The Assistant Commissioner ST
Hosur South Circle,
Seetharam Nagar,
Krishnagiri, Hosur,
Pin 635 109

..Respondent(s)

Call for the records form the file of the respondent in Impugned order, summary of the order in GSTIN/ID33CCTPS1197MIZQ dated 18.02.2021 and Reference No.2D33O221002205E passed for the Financial Year 2018-2019 and quash the same as erroneous on fact and violative of natural justice, and such further or other orders as this Honble Court

For Petitioner(s):

Ms.C.Deepa
Mr.A Poornachandran

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Govt. Counsel (T)

**ORDER**

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An order dated 18.02.2021 pertaining to financial year 2018-19 is challenged in this writ petition.

2. The petitioner asserted that TDS was deducted by Bharat Heavy Electricals Ltd., and that the impugned order is not sustainable in view thereof.

3. Ms.Amirtha Poonkodi Dinakaran, learned Government Counsel, accepts notice for the respondent.

4. The order impugned herein was issued on 18.02.2021. The petitioner has approached this Court more than five years later without any explanation in relation to the inordinate delay. Even the detailed order has not been enclosed and only a summary has been provided. In these circumstances, I decline to exercise discretionary jurisdiction. This writ petition is dismissed without any order as to costs. Consequently, connected miscellaneous petition is closed.

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL



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To

The Assistant Commissioner ST
Hosur south Circle,
Seetharam Nagar,
Krishnagiri, Hosur,
Pin 635 109

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SENTHILKUMAR RAMAMOORTHY, J.

KAL

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