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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.04.2026

CORAM

THE HON'BLE MR JUSTICE N. ANAND VENKATESH

AND

THE HON'BLE MR JUSTICE K.K.RAMAKRISHNAN

TCR(MD).No.15 of 2023

The State of Tamil Nadu,
Represented by
the Joint Commissioner (ST),
Madurai Division,
Madurai.

.. Petitioner

Vs.

Tvl. S.P.S.S. Medical Hall,
90/2, North Perumal Maistry Street,
Madurai.

.....Respondent

Prayer : Revision case filed under Section 38 of the TNGST Act, 1959 to set aside the impugned order passed by the Tribunal in MTSRA No.77 of 2022 in MTSMP No.98 of 2021 dated 27.12.2022 and to restore the appeal before the Tribunal for disposing on merits.



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For Petitioner : Mr.D.Sadiq Raja,
Additional Government Pleader
For Respondent : Mr.S.Karunakar

ORDER

(Order of the Court was made by N. ANAND VENKATESH,J.)

This petition has been filed by the State challenging the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 27.12.2022, dismissing the review petition filed by the State to review the earlier order of dismissal of the petition filed for condoning the delay of 1164 days in representation.

2. When the matter was taken up for hearing today, it was brought to the notice of this Court that apart from the present case, there were a batch of cases where the Tribunal had refused to entertain the review petition and in some of those cases, it was challenged before this Court and this Court also dismissed those petitions. In one such case in *Annalakshmi Traders* in MTSMP No.108 of 2020, the matter went to the Hon'ble Apex Court and the Hon'ble Apex Court also confirmed the order passed by this Court.



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3. In the light of the above development, this matter cannot be dealt with in a different manner and accordingly, this petition also stands dismissed. No costs.

(N.A.V.,J..) (K.K.R.K.,J.,)
09.04.2026

Index : Yes / No
Internet : Yes / No
TSG
To
The Joint Commissioner (ST),
Madurai Division,
Madurai.



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**N. ANAND VENKATESH,J.
AND
K.K.RAMAKRISHNAN,J.**

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