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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 25.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.26325 of 2025
and
W.M.P.Nos.29627 & 29629 of 2025

Palanimalai Murugan Agency,
rep. by its Proprietor, P-Subramani,
No.32/1, Pottireddipatti, Namakkal-607 013.

...Petitioner

Vs.

1 The Assistant Commissioner (ST)
Namakkal (Rural) Circle
Commercial Taxes Building,
Employment Office Campus,
Mohanur, Namakkal – 637 001.

2. The Deputy Commissioner (ST) (GST) Appeal
Salem & Erode,
Commercial Taxes Building,
Pitchards Road, Salem – 636 007. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned order of the first respondent passed in GST: 33CLMPS1021G2ZB/2017-18 dated 08.07.2024 and to quash the same.

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For Petitioner : M/s.A.Divya

For Respondents : Ms.P.Selvi
Government Advocate (T)

Order

The challenge in this Writ Petition is to the order passed by the first respondent dated 08.07.2024.

2. Heard the learned counsel for the petitioner and the learned Government Advocate (T) for the respondents and perused the materials placed on record.

3. The present Writ Petition is filed challenging the order passed by the first respondent dated 08.07.2024, however, as against the said order dated 08.07.2024, the petitioner preferred an Appeal before the second respondent/Appellate Authority but the Appeal came to be rejected vide order dated 06.04.2025 on the ground of delay and challenging the same Writ Petition No.27353 of 2025 and today, this Court allowed the said W.P.No.27353 of 2025, whereby and whereupon, the delay is condoned and the order passed by the respondent/Appellate Authority dated 06.04.2025,

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is set aside today. Thus, in the light of the order passed by this Court in W.P.No.27353 of 2025 dated 25.07.2025, nothing survives for further adjudication in this Writ Petition.

4. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.07.2025

sd

Index : yes/no
Neutral Citation : yes/no

To
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Krishnan Ramasamy,J.,

sd

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