

WEB COPY

WP(MD) NO. 17171 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **25-03-2025**

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MRS JUSTICE R. KALAIMATHI

WP(MD) NO. 17171 of 2024

AND

WMP(MD) NO. 14815 OF 2024, WMP NO. 34846 OF 2023, WMP NO. 34839 OF 2023, WMP NO. 33685 OF 2023, WP NO. 34210 OF 2023, WMP(MD) NO. 14812 OF 2024, WMP NO. 33687 OF 2023, WP NO. 34833 OF 2023, WP NO. 33838 OF 2023, WP NO. 33836 OF 2023, WMP NO. 34089 OF 2023, WP NO. 34213 OF 2023, WP NO. 34839 OF 2023, WMP NO. 34096 OF 2023

M/s Boss Tech Rice And Agro Private Limited
(represented By Its Managing Director Mr. Shanmukhaum C R)
167-/ Kariyamanickam Road, Pudur Village, Samayapuram,
Mannachanallur Taluk, Trichy - 621 112.

Petitioner(s)

Vs

Joint Commissioner Of Central Taxes
No. 1 Williams Road, Cantonment, Trichy - 620 001.

Respondent(s)

WMP(MD) NO. 14815 of 2024

M/s Boss Tech Rice And Agro Private Limited
(represented By Its Managing Director Mr. Shanmukhaum C R)
167-/ Kariyamanickam Road, Pudur Village, Samayapuram,
Mannachanallur Taluk, Trichy - 621 112.

Petitioner(s)

Vs

Joint Commissioner Of Central Taxes

Respondent(s)

WMP NO. 34846 of 2023

M/s Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr) , No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

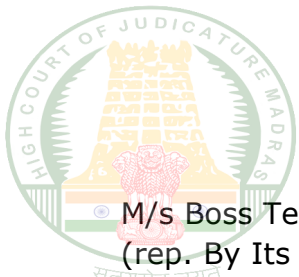
Petitioner(s)

Vs

<https://www.mhc.tn.gov.in/judis>

Secretary To Government

Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi 110 001 and another



WMP NO. 34839 of 2023

Responder



M/s Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr) , No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government
Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi 110 001 and another

Respondent(s)

WMP NO. 33685 of 2023

M/s. Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr), No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance , Department Of Revenue, Government Of
India, North Block, New Delhi 110 001 and another

Respondent(s)

WP NO. 34210 of 2023

M/s Boss Tech Rice And Agro Private Limited
(Rep. by its Managing Director Shanmukhum C R) No. 61,
Ground Floor, Saidapet Road, Vadapalani, Chennai- 600026

Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi-110 001. and another

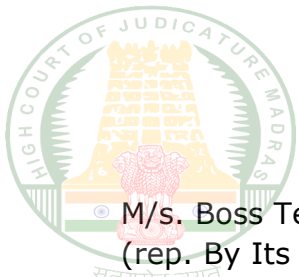
Respondent(s)

WMP(MD) NO. 14812 of 2024

M/s Boss Tech Rice And Agro Private Limited
(represented By Its Managing Director Mr. Shanmukhaum C R)
167-/ Kariyamanickam Road, Pudur Village, Samayapuram,
Mannachanallur Taluk, Trichy - 621 112.

Petitioner(s)

Vs



WMP NO. 33687 of 2023

Responder



M/s. Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr), No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance , Department Of Revenue, Government Of
India, North Block, New Delhi 110 001 and another

Respondent(s)

WP NO. 34833 of 2023

M/s Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr) , No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government
and another

Respondent(s)

WP NO. 33838 of 2023

M/s. Boss Tech Rice And Agro Private Limited

Petitioner(s)

Vs

Secretary To Government,
and another

Respondent(s)

WP NO. 33836 of 2023

M/s. Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr), No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government,
and another

Respondent(s)

WMP NO. 34089 of 2023



(Rep. by its Managing Director Shanmukhum C R) No. 61,
Ground Floor, Saidapet Road, Vadapalani, Chennai- 600026



Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi-110 001. and another

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Respondent(s)

WP NO. 34213 of 2023

M/s Boss Tech Rice And Agro Private Limited
(Rep. by its Managing Director Shanmukhum C R) No. 61,
Ground Floor, Saidapet Road, Vadapalani, Chennai- 600026

Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi-110 001. and another

Respondent(s)

WP NO. 34839 of 2023

M/s Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Mr. Shanmukhum Cr) , No. 61
Ground Floor, Saidapet Road, Vadapalani, Chennai 26

Petitioner(s)

Vs

Secretary To Government
and another

Respondent(s)

WMP NO. 34096 of 2023

M/s Boss Tech Rice And Agro Private Limited
(rep. By Its Managing Director Shanmukhum C R) No. 61,
Ground Floor, Saidapet Road, Vadapalani, Chennai- 600026

Petitioner(s)

Vs

Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of
India, North Block, New Delhi-110 001. and another

Respondent(s)

WP(MD) NO. 17171 of 2024



M/s. K. Mohanamurali, Spc For Respt.



WMP(MD) NO. 14815 of 2024

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR RESPT.

WMP NO. 34846 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WMP NO. 34839 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WMP NO. 33685 of 2023

For Petitioner(s):

G NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WP NO. 34210 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WMP(MD) NO. 14812 of 2024

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR RESPT

WMP NO. 33687 of 2023



For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

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WP NO. 34833 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WP NO. 33838 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WP NO. 33836 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WMP NO. 34089 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WP NO. 34213 of 2023

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

WP NO. 34839 of 2023



For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2



WMP NO. 34096 of 2023

WEB COPY

For Petitioner(s):

G. NATARAJAN

For Respondent(s):

M/S. K. MOHANAMURALI, SPC FOR R1
MR. C.GOWTHAMARAJ, GA FOR R2

ORDER

(Order of the Court was made by Hon'ble Dr. Anita Sumanth J.)

Despite a final opportunity for completion of pleadings, no counter has been filed thus far.

2. Counter will be filed prior to 17.04.2025 and will be received by the Registry if accompanied by cost of Rs.5,000/- per counter, payable to the High Court Legal Services Authority and served in advance upon the other side.

3. List on 25.04.2025.

(ANITA SUMANTH J.) (R.KALAIMATHI J.)
25-03-2025

ssm

WP(MD) NO. 17171 of 2024

To

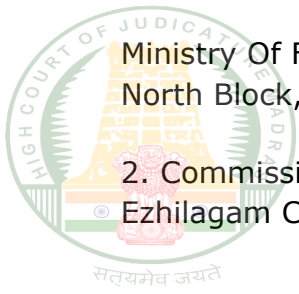
1. Joint Commissioner Of Central Taxes
No. 1 Williams Road,
Cantonment,
Trichy - 620 001.

WMP(MD) NO. 14815 of 2024

1. Joint Commissioner Of Central Taxes

WMP NO. 34846 of 2023

1. Secretary To Government



Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi 110 001



2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600005

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WMP NO. 34839 of 2023

1. Secretary To Government
Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi 110 001

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600005

WMP NO. 33685 of 2023

1. Secretary To Government,
Ministry Of Finance , Department Of Revenue, Government Of India,
North Block, New Delhi 110 001

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600 005

WP NO. 34210 of 2023

1. Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi-110 001.

2. Commissioner Of Commercial Taxes
Ezhilagam, Chepauk, Chennai-600 005.

WMP(MD) NO. 14812 of 2024

1. Joint Commissioner Of Central Taxes

WMP NO. 33687 of 2023

1. Secretary To Government,
Ministry Of Finance , Department Of Revenue, Government Of India,
North Block, New Delhi 110 001

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600 005



WP NO. 34833 of 2023

1. Secretary To Government

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600005

WP NO. 33838 of 2023

1. Secretary To Government,

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600 005

WP NO. 33836 of 2023

1. Secretary To Government,

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600 005

WMP NO. 34089 of 2023

1. Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi-110 001.

2. Commissioner Of Commercial Taxes
Ezhilagam, Chepauk, Chennai-600 005.

WP NO. 34213 of 2023

1. Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi-110 001.

2. Commissioner Of Commercial Taxes
Ezhilagam, Chepauk, Chennai-600 005.

WP NO. 34839 of 2023



1. Secretary To Government

2. Commissioner Of Commercial Taxes
Ezhilagam Chepauk Chennai- 600005



WEB COPY

WMP NO. 34096 of 2023

1. Secretary To Government,
Ministry Of Finance, Department Of Revenue, Government Of India,
North Block, New Delhi-110 001.

2. Commissioner Of Commercial Taxes
Ezhilagam, Chepauk, Chennai-600 005.