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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos. 7501 & 7504 of 2025
and W.M.P.Nos. 8401 & 8404 of 2025

Aravind Suriya Ceramics,
Represented by its Proprietor, P.Kumar,
149-B, Rettanai Road, Kooteripattu,
Tindivanam Taluk, Villupuram (DT). ...Petitioner in both petitions

Vs.

The State Tax Officer,
Villupuram Zone, Station No: 136, 137,
Nehru Street, 2nd Floor,
State Bank of India upstairs
Tindivanam – 604001. ...Respondents in both petitions

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the impugned proceedings of the respondent in TIN No: 33344723368/2011-12 & TIN No: 33344723368/2012-13 dated 13.05.2024 and quash the same.

For Petitioner : Mrs.R.Hemalatha in both petitions

For Respondent : Mr.C.Harsha Raj (Taxes)
Special Govt. Pleader in both petitions

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Common Order

These Writ Petitions have been filed challenging the impugned orders dated 13.05.2024 passed by the respondent.

2. Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader appearing for the respondents.

3. When this matter is taken up for hearing, the learned counsel appearing for the petitioner would submit that though the relief sought for in these writ petitions are larger in nature, she would restrict the relief to the extent of granting liberty to the petitioner to file an appeal against the assessment orders dated 13.05.2024. She would further submit that the petitioner has already paid 40% of the disputed tax.

4. Considering the submissions made by the learned counsel appearing for the petitioner as well as the respondent, this Court thinks fit to grant liberty to the petitioner to file appeal before the Authority concerned. Hence, these writ petitions are dismissed with liberty to the petitioner to file

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appeal before the Authority within a period of two weeks from the date of receipt of a copy of this order.

5. The learned counsel appearing for the petitioner request this Court to grant stay until disposal of the appeal. It is made clear that the petitioner has already remitted 40% of the tax and, if the appeal is filed then, there will be an automatic stay therefore, there is no necessity for this Court to pass an order granting stay until disposal of the appeal.

6. With the above observations, these Writ Petitions are dismissed with liberty to the petitioner to file appeal before the concerned Authority within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy, J.

KKN

To

The State Tax Officer,
Villupuram Zone, Station No: 136, 137,
Nehru Street, 2nd Floor,
State Bank of India upstairs
Tindivanam – 604001.

W.P.Nos. 7501 & 7504 of 2025

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