



WEB COPY

WP No. 14803 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 14803 of 2025

AND

**WP NO. 14809 OF 2025, WMP NO. 16711 OF 2025, WMP NO. 16706 OF
2025, WMP NO. 16708 OF 2025, WMP NO. 16713 OF 2025**

M/s.Style Line Exports,
Represented by its Proprietor
Mr.R.Dinesh, No.2 /9-2, Om Sakthi Nagar,
Andikadu, Anangur Village,
Tiruchengode - 637 304.

Petitioner in both W.Ps

Vs

The Assistant Commissioner (ST),
Pallipalayam Assessment Circle,
Pallipalayam, Tiruchengode Taluk,
Namakkal District.

Respondent in both W.Ps

PRAYER in WP No. 14803 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, calling for the records in relation to the Impugned Order No. TIN 33132444711/2015-2016 dated 26.09.2024 on the file of the



respondent and to quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violative of Articles 14 and 19(1)(g) of the Constitution of India.

PRAYER in WP No. 14809 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, calling for the records in relation to the Impugned Order No. TIN 33132444711/2016-2017 dated 26.09.2024 on the file of the Respondent and to quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violative of Articles 14 and 19(1)(g) of the Constitution of India.

In both W.Ps

For Petitioner(s): Mr.M.Narasimha Bharathi

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 26.09.2024, pertaining to the Financial Years 2015-16 and 2016-17.



2.Mr.C.Harsha Raj, learned Special Government Pleader (Tax), takes notice on behalf of the respondent.

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3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Though the petitioner has sought for larger relief, when the matter is taken up for hearing, the learned counsel for the petitioner prayed to grant liberty to file an appeal, which would suffice to meet out the case of the petitioner. He would further submit that the petitioner has already remitted 25% of the disputed tax demand in respect of each assessment period and he is ready and willing to pay 10% over and above the 25% deposit already made by the petitioner.

5.The learned Special Government Pleader appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 10% of the disputed



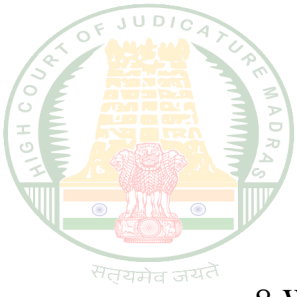
tax demand over and above the deposit already made by the petitioner, in

respect of each impugned assessment period, if this Court feels it appropriate

and it is a fit case, the Court may consider and pass orders.

6. Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

7. Though the petitioner prayed for larger relief, considering the above submissions made by the learned counsel on either side, liberty is granted to file an appeal before the Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order, on payment of 10% of the disputed tax demand over and above the 25% of the deposit already made by the petitioner, in respect of each assessment period, as agreed by the petitioner. On filing of appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.



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8. With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

25-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

The Assistant Commissioner ST,
Palliypalayam Assessment Circle,
Pallipalayam, Tiruchengode Taluk,
Namakkal District.



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KRISHNAN RAMASAMY J.

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