



W.P.No.31852 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31852 of 2025
& W.M.P.Nos.35663 & 35664 of 2025

Dass Feeds,
Rep, By Its Prop, R Kalidass
No.10, Municipal Complex,
Rajendra Road, Udumalpet 642 126

... Petitioner

Vs.

The Assistant Commissioner (st)
Udumalpet (south) Assessment Circle,
Udumalpet 642 126

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in REF 33AYMPK7304D1ZO/2020-21 dated 24.02.2025 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mrs.K.Vasanthamala, GA



W.P.No.31852 of 2025

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ORDER

The learned counsel for the petitioner seeks leave of this Court to withdraw this petition and with regard to the same, he had made an endorsement in the case bundle. Further, he requests this Court to grant liberty to the petitioner to file an appeal against the assessment order.

2. In view of the above, this writ petition is dismissed as withdrawn. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 24.02.2025, within a period of 2 weeks from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No cost. Consequently, the connected



W.P.No.31852 of 2025

miscellaneous petition is also closed.

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28.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (st)
Udumalpet (south) Assessment Circle,
Udumalpet 642 126



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W.P.No.31852 of 2025

KRISHNAN RAMASAMY.J.,

nsa

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