



W.P.No.35267 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35267 of 2025

and

W.M.P.Nos.39479 and 39481 of 2025

Mathiyalagan Muthusamy

... Petitioner

Vs.

The State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Kancheepuram Zone,
Kancheepuram District – 602 105.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Order Reference No.ZD330225087888V dated 10.02.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing.

For Petitioner : Mr.G.Inbaraj

For Respondent : Mrs.P.Selvi
Government Advocate



W.P.No.35267 of 2025

ORDER

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2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. This is the second round of litigation before this Court against the same impugned order dated 10.02.2025. Earlier the Petitioner had challenged the Writ Petition in W.P.No.23928 of 2025, the Petitioner opted to withdraw the Writ Petition and file an Appeal before the Appellate Authority and also made an endorsement to that effect in the petition and thus the Writ Petition was dismissed as withdrawn by this Court on 16.07.2025. Relevant portion of the order reads as under:-

“Today, when this Writ Petition was taken up for hearing, the learned counsel for the petitioner sought permission of this Court to withdraw this writ petition and further, prayed this Court to grant liberty to the Petitioner to file an Appeal before the Appellate Authority. The learned counsel has also made an endorsement to that effect in the petition.

2. Considering the request coupled with the endorsement made by the learned counsel for the petitioner, this Writ Petition



W.P.No.35267 of 2025

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is dismissed as withdrawn and liberty is granted to the Petitioner to prefer an appeal before the Appellate Authority, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.”

4. On the same date, the Department has also recovered the entire amount of the disputed tax for the period covered by the impugned order dated 10.02.2025 along with the arrears of tax due purportedly from the Petitioner for the succeeding assessment years to that effect is certificate has also been issued by the State Tax Officer.

5. Since the Petitioner has filed the 2nd Writ Petition against the assessment years, this Writ Petition is liable to be dismissed on account of *res judicata*. Further, it is noticed that either the Petitioner file an appeal against the impugned order dated 10.02.2025 or in the alternative to approach the Writ Court to review the order and to approach the Court to recall the order dated 16.07.2025 in the manner known to law.

6. The entire disputed tax has been recovered on 16.07.2025, liberty is given to the Petitioner to file an appeal before the Appellate Authority, within a period of 15 days from the date of receipt of a copy of this order.



W.P.No.35267 of 2025

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7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

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To

The State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Kancheepuram Zone,
Kancheepuram District – 602 105.



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W.P.No.35267 of 2025

C.SARAVANAN, J.

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