



*W.M.P. Nos.49664, 49667, 49668, 49673 and 49674 of 2025
in W.P. Nos.14063, 14070, 14073, 14076 and 14080 of 2023*

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR. JUSTICE **S.M.SUBRAMANIAM**
AND
THE HONOURABLE MR. JUSTICE **MOHAMMED SHAFFIQ**

W.M.P. Nos.49664, 49667, 49668, 49673 and 49674 of 2025
in
W.P. Nos.14063, 14070, 14073, 14076 and 14080 of 2023

Tvl Ramaiah Channakeshava
No.110/3B, Marandapally Village,
Soolagiri Post, Hosur,
Krishnagiri District.

... Petitioner in all W.M.Ps

Vs.

The Assistant Commissioner (ST),
Hosur (North)-II, Hosur.

... Respondent in all W.M.Ps

Petitions to modify the order dated 08.01.2024 in W.P. Nos. 14063, 14070, 14073, 14076 and 14080 of 2023 by granting liberty to the petitioner to pursue alternate remedy in accordance with law with respect to defects in the impugned assessment orders that do not relate to GST on royalty / seignorage fee.



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For Petitioner : Mr.Adithya Reddy
in all WMPs

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (Taxes)
in all WMPs

COMMON ORDER

(Order of the Court was made by **MOHAMMED SHAFFIQ, J.**)

These miscellaneous petitions have been filed to modify the order dated 08.01.2024 in W.P. Nos. 14063, 14070, 14073, 14076 and 14080 of 2023 by granting liberty to the petitioner to pursue alternate remedy in accordance with law with respect to defects in the impugned assessment orders that do not relate to GST on royalty / seignorage fee.

2. Learned counsel for the petitioner would submit that apart from the issues covered and decided in the batch of writ petitions on 08.01.2024, there were certain other issues in the orders of assessment, by which the petitioner was aggrieved. The above issues were neither raised nor decided by this Court. He would only seek liberty to file appeals against those issues not



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forming the subject matter in the writ petitions.

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3. Learned Special Government Pleader (Taxes) would submit that the remedy by way of appeal is available, if petitioner is aggrieved by the order of adjudication in respect of issues not covered in the above writ petition. In view thereof, this Court is inclined to grant liberty to the petitioner to file appeals within a period of two weeks from the date of receipt of a copy of this order subject to compliance of all conditions relating to appeals including pre-deposit, if any, and in case appeals are filed within the stipulated period, the same shall be admitted and entertained without reference to limitation, a course not objected by learned counsel for respondent.

4. These miscellaneous petitions are disposed of with the aforesaid liberty.

[S.M.S., J.]

[M.S.Q., J.]

18.11.2025



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To

The Assistant Commissioner (ST),
Hosur (North)-II, Hosur.



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**S.M.SUBRAMANIAM, J.
AND
MOHAMMED SHAFFIQ, J.**

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14076 and 14080 of 2023**



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