



W.P(MD)No.6668 of 2015

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.6668 of 2015

and

M.P.(MD)No.2 of 2015

M/s.Mayil Mark Mittai Kadai,
Rep. by its Proprietor,
M.Raja Mohan,
No.3/1 Rockkins Road,
Cantonment, Tiruchirappalli.

... Petitioner

Vs.

The Commercial Tax Officer,
Palakkarai-I Assessment Circle,
Tiruchirappalli.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN 33533521191/2014-15 dated 12.02.2015 quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.R.Sureshkumar,
Addl. Government Pleader.



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ORDER

Heard both sides.

2.The writ petitioner is dealing in sweet products. It is not in dispute that if the produce is sold as an unbranded one, it will carry a lesser rate of tax. If it is sold as a branded product, it will carry higher rate of tax. The stand of the assessing officer is that the writ petitioner is dealing only in branded products. The writ petitioner contests the said proposition. An identical issue was the subject matter of W.P.No.2733 of 2015 (Tvl. Zaitoon Multi Cuisine Family Restaurant, Rep. By its Partner, Fardhan T.K. Vs. The Assistant Commissioner (CT), Thiruvananthapuram Assessment Circle, Chennai – 600 096.). It was dismissed by a learned Single Judge of this Court vide order dated 04.08.2015. The learned Additional Government Pleader submits that this order was put to challenge before the Hon'ble Division Bench and interim stay has been granted in W.A.No.1444 of 2015. The writ appeal is still pending. The impugned order as well as the writ petitioner's rights will abide by the outcome of the said writ appeal.

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WEB COPY 3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

22.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The Commercial Tax Officer,
Palakkarai-I Assessment Circle,
Tiruchirappalli.



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G.R.SWAMINATHAN, J.

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