

W.P.(MD)Nos.573 and 15113 of 2016

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.10.2025

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THE HONOURABLE **MR.JUSTICE C.KUMARAPPAN**

W.P.(MD)Nos.573 and 15113 of 2016
and
W.M.P(MD)Nos.461 & 11143 of 2016,
2512 & 2450 of 2025

1.W.P(MD)No.573 of 2016:

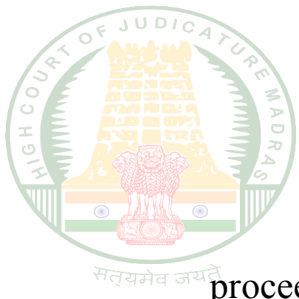
M/s.N.S & Co.,
Represented by its Partner S.Vijayakumar ... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600009.

2.The Assistant Commissioner,
Palakkarai – I Assessment Circle,
Tiruchy – 1. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the



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proceedings of the second respondent passed in TIN 33933522135/2012-13 dated 03.09.2015 and quash the same as illegal, unjust, without authority of law and against the provisions of the Constitution of India.

2.W.P(MD)No.15113 of 2016:

B.Perianayaki

... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai – 600009.

2.The Commercial Tax Officer (Main),
Pudukottai 2 Assessment Circle,
Pudukottai.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the proceedings of the second respondent passed in TIN No. 33076344047/2015-16 dated 30.05.2016 and quash the same as illegal, unjust, without authority of law and against the provisions of the Constitution of India.

In both W.Ps:

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader



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COMMON ORDER

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(Order of the Court was made by **DR.ANITA SUMANTH, J.**)

We have heard Mr.S.Karunakar, learned counsel appearing for petitioners and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for respondents.

2.The petitioners challenge the assessment orders dated 03.09.2015 and 30.05.2016.

3.Mr.Karunakar, learned counsel for petitioners, wishes to withdraw these Writ Petitions with liberty to file statutory appeals and has made an endorsement, recording which, this Writ Petitions are dismissed as withdrawn, granting liberty to the petitioners to file appeals. Such appeals, if filed within two weeks from the date of receipt of a copy of this order shall be entertained by the appellate authority without reference to limitation and in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

[A.S.M.J.] & [C.K.J.]

14.10.2025

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NCC :Yes/No

Index :Yes/No

Internet :Yes

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To

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Tiruchy – 1.
- 3.The Commercial Tax Officer (Main),
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Pudukottai.



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DR.ANITA SUMANTH, J.
AND
C.KUMARAPPAN, J.

ps

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