



WP(MD) NO. 27116 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.10.2025

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THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 27116 of 2025

and

WMP(MD)No.21051 of 2025

M/s.Hotel Ramnath
Rep.by its Proprietor R.K.Ramanathan,
No.1335, South Rampart,
Old Bus Stand,
Thanjavur – 613 001.

Petitioner

Vs

Assistant Commissioner (ST),
Thanjavur II Floor Commercial
Taxes Building,
Sachithananda Moopanar Road,
Thanjavur – 613 007.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings TIN - 33433823692/2013-14 dated 13.06.2025 for the assessment year 2013-14 and the consequential demand and penalty dated 13.06.2025 and quash the same and to direct the Respondent to dispose the Petition filed by the Petitioner under section 84 of TNVAT Act, 2006 dated 21.08.2020 seeking to rectify the Revision Order of the Respondent dated 18.03.2020 for the Assessment Year 2013-14, on merits and in accordance with law.

For petitioner : Mr.S.Kumara Guru

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader



ORDER

Heard both sides.

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2.The order impugned in this writ petition is appealable. The petitioner is relegated to avail the appeal remedy. If the appeal is filed within a period of four weeks from the date of receipt of copy of this order, it shall be entertained without reference to limitation. The petitioner of course has to pay 25% of the disputed tax amount as a pre-deposit. The learned Senior Counsel for the petitioner states that it would cause grave hardship to the assessee. Taking note of the said submission, the appeal to be filed by the assessee shall be disposed of within a period of five months from the date of filing of the appeal. In the event of of the petitioner succeeding the appeal, any amount refundable to him shall be done immediately thereafter. I have not gone into the merits of the matter. All the contentions of the petitioner are left open.

3.This writ petition is disposed of. No costs.

07.10.2025

skm

Note : Issue order copy on 10.10.2025

To

Assistant Commissioner (ST),
Thanjavur II Floor Commercial
Taxes Building,
Sachithananda Moopanar Road,
Thanjavur – 613 007.



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G.R.SWAMINATHA]



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