**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 10.10.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P.(MD)Nos.27993 & 27994 of 2025**

M/s.V.R.Anbu & Bros.,
Rep. by its Partner,
No.443, Bazaar,
Virudhunagar – 626 001. ... Petitioner in both W.Ps.

Vs.

The State Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar – 626 001. ... Respondent in both W.Ps.

**Prayer in W.P.(MD)No.27993 of 2025 :** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN:33815721385/2013-14 quash the order dated 15.09.2025 passed therein.

**Prayer in W.P.(MD)No.27994 of 2025 :** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN:33815721385/2014-15 quash the order dated 15.09.2025 passed therein.

(in both W.Ps.)

For Petitioner : Mr.R.L.Ramani,
Senior counsel,
Mr.S.Raja Jeya Chandra Paul.

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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**COMMON ORDER**

Heard both sides.

2. The case on hand pertains to the assessment years 2013-14 and 2014-15. This is the fourth round of litigation. Earlier the petitioner had filed W.P.(MD)Nos.18246 and 18247 of 2025 seeking to be furnished with certain documents. The writ petitions were dismissed by this Court vide order dated 04.07.2025. Paragraph No.6 of the said order reads as follows:-

> " Considering the above observations, I find no merits in these petitions. They are liable to be dismissed and are accordingly dismissed with liberty to challenge any adverse order if any that may be passed before the appellate authority on merits. The petitioner is therefore directed to participate in the adjudication mechanism by filing reply, if any within a period of 30 days from the

date of receipt of a copy of this order, instead of blaming or finding fault on the department."

3. The order was received by the authorities on 10.09.2025. In the meanwhile, the petitioner took steps to file writ appeals. Therefore, the petitioner sought further time. The writ appeals came up for admission on 17.09.2025. By then the impugned orders were passed. W.A.No.2539 of 2025 was listed on 10.09.2025. Since the writ appeal was numbered, both the writ appeals were adjourned to 17.09.2025. It was noted that the impugned orders dated 15.09.2025 had already been passed.

4. It is seen that the writ petitioner failed to submit any formal reply to the notices dated 27.12.2024. It is well settled that any litigant is entitled to file writ appeal which is a statutory right. Since even before the assessee could exhaust his appeal remedy, the impugned orders came to be passed, I am constrained to interfere.

5. It is also submitted by the writ petitioner's counsel that some of the relied on documents have not been furnished and therefore, there is violation of principles of natural justice.

6. These writ petitions were listed yesterday also. I made it clear to the learned Senior counsel for the writ petitioner that I was

inclined to dismiss the writ petitions and that the assessee has to go before the appellate authority. Thereupon, instructions were obtained from the assessee and it has been undertaken before this Court that a sum of Rs.4 Crores would be remitted by the assessee towards the impugned demand. The assessee undertakes to remit the said amount within a period of four weeks. Upon such remittance, which shall be without prejudice to the assessee's contentions, the impugned orders in the writ petitions will stand quashed. The enquiry shall be held on 24.11.2025 at 3.00 pm. I reiterate that the orders impugned in the writ petitions will stand quashed only if the petitioner remits a sum of Rs.4 Crores as undertaken before this Court on or before 10.11.2025. These writ petitions stand allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

**10.10.2025**

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

**To:**

The State Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar – 626 001.

**G.R.SWAMINATHAN,J.**

PMU

W.P.(MD)No.27993 of 2025

**10.10.2025**