BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36141 of 2025
& W.M.P.(MD)No.28749 of 2025

Tvl. Palaniappan Sridhar
Contractor, GSTIN 33BMRPS5316P1Z9
6/14, Arasamarathu, Pudukkottai -622412

... Petitioner

Vs.

The State Tax Officer
Pudukkottai- II Assessment Circle
Commercial Taxes Buildings, Pudukkottai.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records in assessment orders issued by the respondent in GSTIN 33BMRPS5316P1Z9 /2020-21 dated 22.02.2025 for the assessment year 2020-21and quash the same as illegal, arbitrary and in violation of the principles of natural justice, and direct the respondent to pass assessment order afresh

For Petitioner : Mr.Sudalai Muthu N
For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 22.02.2025.

2. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

3. Further, he would submit that the petitioner has already paid the entire disputed tax amount and now, he is willing to pay 10% of the interest and penalty towards additional pre-deposit to the respondent while filing the appeal. Hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Additional Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 22.02.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

7. Further, it was submitted that the petitioner is willing to pay 10% of the interest and penalty to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 22.02.2025,

considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of a sum of Rs.60,000/-, over and above the statutory pre-deposit, to the respondent as agreed by the petitioner. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The State Tax Officer
Pudukkottai- II Assessment Circle
Commercial Taxes Buildings, Pudukkottai.

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.36141 of 2025
& W.M.P.(MD)No.28749 of 2025

18.12.2025