



WEB COPY

WP No. 1094 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 1094 of 2026
& WMP Nos.1267 & 1270 of 2026**

1. Tvl Sri Murugan Traders,
(Represented by its Proprietor, Perumal
Murugesan),
S.F. No. 115/117/3, Kavundampalayam
Main Road, P and T Colony,
Coimbatore- 641 030

Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Velandipalayam Circle,
CTO Complex, Dr. Balasundaram Road,
Coimbatore- 641 018.

2. The Sub Registrar,
Sub-Registrar Office, Vadavalli,
Coimbatore

Respondent(s)

PRAYER

This petition has been filed seeking for issuance of a Mandamus, to consider the representation dated 27.11.2025 and consequently direct the 1st respondent to clear the encumbrance created on the property of the petitioner.



For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.T.N.C.Kaushik, AGP

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the first respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the first respondent.

3.The petitioner has filed this writ petition for a direction to the respondent to consider the petitioner's representation dated 27.11.2025 in so far as encumbrance made to the petitioner's property is concerned.

4. It appears that the petitioner has suffered adverse orders dated 16.03.2022, 17.03.2022 and 17.03.2022 for the financial years 2017-18, 2018-19 and 2019-20, against which the petitioner has filed appeals on 10.02.2023



in the strength of the **Notification 53/2023 -Central Tax Rate** dated **02.11.2023** whereby, the time for filing appeal was extended upto 31.01.2024.

WEB COPY

5. The aforesaid statutory appeals filed by the petitioner on 10.02.2023 came to be rejected vide order dated 28.04.2023. It is in this back ground the petitioner re-submitted the appeals on 24.11.2023 and 23.11.2023 against the aforesaid assessment orders.

6. In the light of the above notification extending period of limitation, it is informed that these appeals are pending before the appellate authority. Despite the same, the respondents have encumbered the petitioner's property.

7. Considering the fact that the petitioner's appeals had already been rejected and fresh appeals have been filed manually in the strength of the **Notification 53/2023 -Central Tax Rate** dated **02.11.2023**, this writ petition is disposed of by directing the Appellate Authority/Appellate Deputy Commissioner(CT), Coimbatore to dispose of the said appeals as expeditiously as possible within a period of three months from the date of receipt of a copy of this order. The request of the petitioner to remove the encumbrance created on the subject property shall be subject to the final orders to be passed by the Appellate Authority in the said appeals.



8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19-01-2026

dn

Neutral Citation: Yes/No

To

1.The Assistant Commissioner (ST),
Velandipalayam Circle,
CTO Complex,
Dr.Balasundaram Road,
Coimbatore- 641 018.

2.The Sub Registrar,
Sub-Registrar Office, Vadavalli,
Coimbatore



WEB COPY

WP No. 1094 of 2026



C.SARAVANAN J.
dn

WP No. 1094 of 2026

19-01-2026