IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5412 of 2026
and
WMP.Nos.5940 & 5943 of 2026

Raj And Company
Represented by its Partner,
Kanagaraju,
844, Kanakaraju Main Road, Kuppanur,
Coimbatore, Tamil Nadu -641 653

..Petitioner(s)

Vs

Commercial Tax Officer / ASSISTANT
COMMISSIONER (ST) (FAC)
Avinashi Assessment Circle, Avinashi,
Commercial Taxes Office Building,
1st Floor, 42, Kumaran Road,
Near Railway Junction, Tiruppur-641601

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the Respondent in Order in Reference No. ZD330825251493A passed under Section 73 of the TNGST Act, 2017 for the Financial Year 2021-22 dated 22.08.2025 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner(s):	Mr.G.Logesh for Mr. Sivaraman R
For Respondent(s):	Mrs.P.Selvi Government Advocate

ORDER

Today, when the matter was taken up for consideration, the learned counsel for the petitioner, on instructions, submitted that the relief sought for herein has become infructuous and hence, nothing survives for adjudication in this writ petition.

2.In view of the above submission made by the learned counsel for the petitioner, this writ petition is dismissed as infructuous. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

25-02-2026

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

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To

Commercial Tax Officer /
ASSISTANT COMMISSIONER (ST) (FAC)
Avinashi Assessment Circle, Avinashi,
Commercial Taxes Office Building,
1st Floor, 42, Kumaran Road,
Near Railway Junction, Tiruppur-641601.

C.SARAVANAN, J.

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