



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

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**THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 8876 of 2026  
and WMP Nos.9571 and 9572 of 2026**

M.Murugesan  
S/o.Muthiah,  
Door No.9-7/5 East street,  
Shanmughamaniam street,  
Periyur Taluk,  
Madurai District.

..Petitioner(s)

Vs

1. The Commissioner and secretary,  
Department of commercial Tax  
Appellate authority under  
Chit funds Act,  
Government of Tamilnadu,  
Secretariat, Chennai-600 009.
2. The Deputy Registrar of chits  
Salem West,  
District Registrar officer,  
Salem.
3. The Foreman,  
DNC Chits private Ltd,  
No.101H-Saradha college Main Road,  
Alagapuram, Salem-636 016.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent relating to the award dated 28.6.2023 passed in ARC No.116 of 2022 quash the same insofar as it relates to the petitioner and consequently remit the matter to the 2nd respondent for fresh adjudication after



affording the petitioner an opportunity of hearing.

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For Petitioner(s):

Mr. S.M.Sshriram Narayanan

For Respondent(s):

Mr. J.V.Sakthi Balakrishnan  
Counsel for Government for R1 & R2

Ms. Renuka Shankar, For R3.

### **ORDER**

The writ petition is filed praying for a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent relating to the award dated 28.6.2023 passed in ARC No.116 of 2022 quash the same insofar as it relates to the petitioner and consequently remit the matter to the 2nd respondent for fresh adjudication after affording the petitioner an opportunity of hearing.

2. Learned counsel appearing for the respondents would submit that petitioner has already filed an appeal and therefore this Writ Petition is not maintainable, inasmuch as it would effectively mean that parallel remedies are being pursued which is impermissible. This Court finds merit in the submission made by the learned counsel for the respondent.



3. Hence the Writ Petition stands dismissed. It is open to the petitioner to work out the remedies in the manner known to law. Consequently, the connected miscellaneous petitions are closed. There shall be no order as to costs.

**04-06-2026**

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

jv

To

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Appellate authority under  
Chit funds Act,  
Government of Tamilnadu,  
Secretariat, Chennai-600 009.

2. The Deputy Registrar of chits  
Salem West,  
District Registrar officer,  
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**MOHAMMED SHAFFIQ, J.**

jv

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