Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42517 of 2026

CNR:{HCMA011484632026}

AND

WMP NO. 47780 OF 2026

Tvl. Avinash Industries
50, Nellikuppam Road, Kayarambedu
Guduvancherry,Chengalpattu 603202Represented
by its Managing PartnerMr. Keerthirajan

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
   Thirukkazhukundram Assessment Circle
   Station No.42, Wahab Nagar,
   Thirukkazhukundram - 603 109

2. The State Tax Officer RS III
   Chengalpattu Intelligence Division
   870/2A 2nd Floor Kancheepuram High Road
   Chengalpattu 603 101

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records connected with Order in Original Ref No. ZD3302250654330 dated 06.02.2025 passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction, contrary to law and committing gross violation to the principles of nature justice

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For Petitioner(s): Mr.S.Shriram

For Respondent(s): Mr.B.Sivaraman, GA

Order

This writ petition has been filed against the order dated 06.02.2025 passed by the 1st respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondent.

3. By consent of the parties, the main petition is taken up for disposal at the stage of admission itself.

4. The learned counsel appearing for the petitioner would submit that in this case, upon receipt of the show cause notice dated 25.11.2024, the petitioner had filed his reply dated 27.11.2024 and also participated in the personal hearing. However, without considering the said reply in a proper perspective, the impugned order came to be passed by the respondent. Aggrieved over the same, a rectification application was filed by the petitioner on 02.07.2025, however, the same was rejected by the respondent on 03.07.2025. Subsequently, an appeal was preferred by the petitioner on the very same day, i.e., 03.07.2025 and thereafter, the said appeal was withdrawn by the petitioner on 17.07.2025.

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Now, since the limitation period expired, the present petition came to be filed by the petitioner against the impugned assessment order.

5. In reply, the learned counsel appearing for the respondent would submit that in this case, the petitioner had already filed an appeal against the impugned order and subsequently, withdrawn the same. Now, as an after thought, the present petition came to be filed by the petitioner. Hence, he prays for dismissal of this petition.

6. Heard the learned counsel appearing for the petitioner and the respondent and also perused the entire materials available on record.

7. In the case on hand, upon receipt of the show cause notice dated 25.11.2024, the petitioner had filed his reply dated 27.11.2024 and also participated in the personal hearing. However, without considering the said reply in a proper perspective, the impugned order came to be passed by the respondent. Aggrieved over the same, a rectification application was filed by the petitioner on 02.07.2025, however, the same was rejected by the respondent on 03.07.2025. Subsequently, an appeal was also preferred by the petitioner on the very same day, i.e., 03.07.2025 and thereafter, the said appeal was withdrawn by the petitioner on 17.07.2025.

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8. In view of the above, since the appeal was already withdrawn by the petitioner, now, the petitioner has no *locus standi* to challenge the assessment order by way of filing the present petition. Further, as rightly contended by the respondent, the present petition was filed by the petitioner only as an after thought. In such case, this Court is not inclined to entertain this petition.

9. Therefore, this writ petition is dismissed as devoid of merits. No cost. Consequently, the connected miscellaneous petition is also closed.

28-10-2026

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

nsa

To

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