BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.1009 & 1010 of 2026
& W.M.P(MD)Nos.798 & 824 of 2026

Tvl. ACR Transport
Represented by its Proprietor, R. Christuraj
No.15/72, Chirayankuzhi
Unnamalaikadai, Kanniyakumari District.

... Petitioner in both cases

Vs.

The State Tax Officer (Inspection - 3)
Tirunelveli Intelligence Division,
Tirunelveli.

... Respondent in both cases

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

calling for the impugned assessment order on the file of respondent vide GSTIN 33AUSPC8824A1ZT/2023-24 dated 12.08.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2023-24

calling for the impugned assessment order on the file of respondent vide GSTIN 33AUSPC8824A1ZT/2024-25 dated 12.08.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2024-25

For Petitioner
in both cases : Mr.Raja.Karthikeyan

For Respondent
in both cases : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment orders dated 12.08.2025.

2. When these matters were 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 orders. Therefore, though he had sought for larger relief in these petitions, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal. Hence, he requests this Court to pass appropriate orders.

3. 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 cases on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file the appeals against the impugned assessment orders dated 12.08.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

7. Therefore, though this petition has been filed challenging the impugned orders dated 12.08.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petitions by

granting liberty to the petitioner to file appeals against the impugned assessment orders.

8. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing these petitions, this Court grants liberty to the petitioner to file appeals before the concerned Appellate Authority, within a period of two weeks from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeals filed by the petitioner, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

19.01.2026

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

To

The State Tax Officer (Inspection - 3)
Tirunelveli Intelligence Division,
Tirunelveli.

KRISHNAN RAMASAMY.J.,

nsa

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