BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2107 of 2026
& W.M.P(MD)Nos.1671 & 1672 of 2026

K K Agencies
14, Ganesh Nagar
Pudukudisaikal Ottakulam
Pudukottai -622001
Through its Proprietor Kumaresan

... Petitioner

Vs.

The Assistant Commissioner (st)
Pudukottai - I Assessment Circle
Pudukottai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the order passed by the Respondent in Reference No. 33EEXPK0916L1Z1, dated 26.02.2025 and quash the same in respect of the interest and penalty and consequently direct the respondent to accept the voluntary reversal and payment made through DRC-03, dated 22.02.2025 and drop the entire demand of tax, interest and penalty.

For Petitioner : Mr.Augustine Ebenzer T
For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 26.02.2025.

2. When this matter was 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 order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

3. Further, he would submit that now, the petitioner is willing to pay 10% of the disputed tax amount towards additional pre-deposit to the respondent while filing the appeal. Hence, he requests this Court to pass appropriate orders.

4. 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 on terms.

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 case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file the appeal against the impugned assessment order dated 26.02.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

7. Further, it was submitted that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 26.02.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file appeals against the impugned assessment order.

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

9. While dismissing this petition, this Court grants liberty to the petitioner to file appeal before the concerned Appellate Authority, within a period of four weeks from the date of receipt of copy of this order, subject to the payment of 10% of the disputed tax amount, over and above the statutory pre-deposit, to the respondent as agreed by the petitioner. Upon payment of said amount, 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.

29.01.2026

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

To

The Assistant Commissioner (st)
Pudukottai - I Assessment Circle
Pudukottai

KRISHNAN RAMASAMY.J.,

nsa

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