



W.P(MD) No.4848 of 2020

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Date : 29.01.2026

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**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MRS.JUSTICE R.KALAIMATHI**

W.P(MD) No.4848 of 2020

&

W.M.P.(MD)No.4215 of 2020

Sri Swaminatha Constructions,
Rep. by its Partner,
Mr.K.Mathiazhagan,
No.10, State Bank Colony,
Kumbakonam,
Thanjavur District.

... Petitioner

Vs.

1.State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes &
Registration,
Fort St.George,
Chennai-600 009.

2.The Assistant Commissioner (CT)(FAC).
Kumbakonam-I Assessment Circle,
CT Buildings, Kumbakonam,
Thanjavur District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the second respondent in TIN 33573940694/2012-2013, dated 27.01.2020 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran
for K.Soundarajan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

(Order of the Court was made by **G.R.SWAMINATHAN, J.**)

Heard both sides.

2. In view of the decision rendered in ***W.P.Nos.29096 of 2007 etc., batch, dated 31.03.2022 (M/s.L.G.Electronics Indian Private Limited Vs. The State of Tamil Nadu & others)***, this writ petition is disposed of by granting four weeks time from the date of receipt of a copy of this order to the assessee to file an appeal against the order impugned in the writ petition. We make it clear that we have not gone into the merits of the matter.



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3. The writ petition is disposed of. No costs. Consequently,
connected miscellaneous petition is closed.

(G.R.S., J.) (R.K.M., J.)
29.01.2026

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
rmi

NOTE: Registry is directed to return the original
order to the learned counsel for the writ petitioner
after the same is duly substituted by an authenticated
photocopy.

To

- 1.The Secretary to Government,
Department of Commercial Taxes &
Registration,
Fort St.George,
Chennai-600 009.
- 2.The Assistant Commissioner (CT)(FAC).
Kumbakonam-I Assessment Circle,
CT Buildings, Kumbakonam,
Thanjavur District.



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