



W.P.(MD) No.4931 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4931 of 2026
and W.M.P.(MD)No.4125 of 2026

Tvl.Unique Multi Films Virudhunagar

Private Limited,

Represented by its Managing Director,

T.Muralidharan,

S/o Thomas,

No.7/152/2, Perali Road,

Virudhunagar - 626 001.

... Petitioner

Vs

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The Assistant Commissioner (ST),
Virudhunagar II Assessment Circle,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar – 626001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd respondent in Reference



W.P.(MD) No.4931 of 2026

No.ZD331225346841I / 2021-22 dated 22.12.2025.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

This Writ Petition is filed challenging the impugned order of the 2nd respondent in Reference No.ZD331225346841I / 2021-22 dated 22.12.2025.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner would submit that the 2nd respondent has issued the show cause notice dated 03.06.2022 for the assessment year 2012-22. The petitioner has filed their reply on 16.07.2025 to said show cause notice. However, without considering the same and without providing an opportunity to the petitioner, the 2nd respondent has passed the impugned order. Challenging the same, the petitioner has filed this Writ Petition.



W.P.(MD) No.4931 of 2026

4. Heard the submissions made by the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

5. On a perusal of the records, it is seen that the impugned order is pertaining to the difference in E-way Bills. These are all factual aspects and therefore, this Court is not inclined to interfere with the factual aspects and therefore, this Writ Petition is liable to be dismissed.

6. Accordingly, this Writ Petition is dismissed. However, since an appeal remedy is available against the impugned order, the petitioner is directed to file an appeal before the appropriate authority, within a period four weeks from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

23.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No

vsm

3/4



WEB COPY



W.P.(MD) No.4931 of 2026

KRISHNAN RAMASAMY, J.

vsm

To

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
2. The Asisstant Commisisoner (ST),
Virudhunagar II Assessment Circle,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar – 626001.

W.P.(MD)No.4931 of 2026

23.02.2026