BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 25.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5151 of 2026
and
W.M.P.(MD)Nos.4334 & 4336 of 2026

M/s.V.V.V. & Sons Edible Oils Ltd.,
Represented by its Director,
No.443, Bazaar,
Virudhunagar – 626 001. ... Petitioner

Vs.

The State Tax Officer,
Virudhunagar – I Assessment Circle,
Virudhunagar. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in its proceedings in TIN: 33175721640/2014-15, quash the order dated 21.01.2026 passed therein.

For Petitioner : Mr.R.L.Ramani,
Senior Counsel
for Mr.S.Raja Jeyachandra Paul

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

ORDER

This writ petition has been filed challenging the impugned order dated 21.01.2026 passed by the respondent.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.The learned Senior Counsel appearing for the petitioner would submit that the present case pertains to the assessment year 2014-15 and with regard to the other three years namely 2011-12, 2012-13 & 2013-14, similar orders were passed and the same are pending before the Sales Tax Tribunal / appellate authority. The present case pertains to the assessment year 2014-15 and the assessment order came to be passed on 21.01.2026. Though the petitioner has challenged the impugned order, learned Senior Counsel submits that he would restrict his prayer with liberty to file appeal before the appellate authority and he also agrees to pay the 25% statutory deposit.

4.Learned Additional Government Pleader appearing for the respondent has no serious objection for the submission made by the learned Senior Counsel appearing for the petitioner.

5.Accordingly, this Writ Petition is disposed of, with liberty to the petitioner to file an appeal before the appellate authority against the impugned order dated 21.01.2026, within a period of four [4] weeks from the date of receipt of a copy of this order, along with the statutory deposit of 25% of the disputed tax amount, in which case, the appellate authority is directed to entertain the appeal. Since the statutory deposit has already been made, it is clarified that no recovery proceedings shall be initiated and there is an automatic stay until the disposal of the appeal. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

25.02.2026

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

To
The State Tax Officer,
Virudhunagar – I Assessment Circle,
Virudhunagar.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.5151 of 2026

25.02.2026