



WP(MD). No.5599 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Date : 27/02/2026

CORAM

The Hon`ble Mr.Justice KRISHNAN RAMASAMY

**WP(MD). No.5599 of 2026
and WMP(MD) No.4674 of 2026**

Tvl Annai Agro Agencies,
Represented by its Proprietor K.Gopal ... 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 Deputy State Tax Officer-2/
Deputy Commercial Tax Officer,
Kodaikanal Assessment Circle,
Commercial Taxes Buildings,
31-99- A1 Malli Road,
Naidupuram,
Kodaikanal, ... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to impugned order of the 2nd Respondent in Reference No ZD330925103185K/2021-22 dated 09.09.2025 and quash the same.



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For Petitioner : Mr.B.Rooban
For Respondent : Mr.R.Sureshkumar
Addl.Government Pleader

ORDER

This writ petition has been filed challenging the impugned order of the 2nd respondent dated 09.09.2025.

2. Heard the learned counsel for the petitioner and learned Additional Government Pleader for the respondents. By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

3. When the matter was taken up for hearing, the learned counsel for the petitioner would submit that though the petitioner has sought for a larger relief, now the petitioner has restricted his prayer to the effect that liberty may be granted to them to file an appeal.

4. For the said submissions, the learned Additional Government Pleader has no objection, however, he would submit that in the event of



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filing appeal by the petitioner, some conditions may be imposed on them.

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5. The learned counsel for the petitioner would agree for deposit of Rs.50,000/- as additional deposit.

6. In view of the said submissions, this writ petition is disposed of with a direction to the petitioner to file an appeal subject to payment of Rs.50,000/- (Rupees fifty thousand only) as additional deposit before the appellate authority and on payment of the said amount, the appellate authority is directed to entertain the appeal and dispose of the same, if it is in order, within a period of two weeks from the date of filing of such appeal.

7. With the above direction, the writ petition is disposed of. No costs. Consequently connected Miscellaneous Petition is closed.

27.02.2026

NCC : Yes/No

Index : Yes/No

RR

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KRISHNAN RAMASAMY, J

RR

**ORDER
IN
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