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W.P.(MD)Nos.36821 & 36823 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.36821 & 36823 of 2025
& W.M.P.(MD)Nos.29270 & 29272 of 2025

M/s.Paramakudi Municipality
Rep. by its Commissioner M.Thamarai
No.4/31, Gandhiji Street Paramakudi
Ramanathapuram District - 623707

... Petitioner in both petitions

Vs.

The State Tax Officer (Data Analytics)
Intelligence Wing, Virudhunagar.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records pertaining to the Impugned Order passed by
the respondent vide proceedings in GSTIN 33AAALC1887B1ZL/
2020-21, dated 13.02.2025, quash the same as void and illegal;

calling for the records pertaining to the Impugned Order passed by
the respondent vide proceedings in GSTIN 33AAALC1887B1ZL/
2023-24, dated 13.02.2025, quash the same as void and illegal;



W.P.(MD)Nos.36821 & 36823 of 2025

For Petitioner
in both petitions : Mr.Karthikeyan C

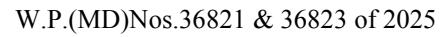
For Respondent
in both petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment orders dated 13.02.2025.

2. When these matters were 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 orders. Therefore, though he had sought for larger relief in these petitions, 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 appeals against the impugned assessment orders dated 13.02.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.



W.P.(MD)Nos.36821 & 36823 of 2025

providing sufficient opportunity to the petitioner, without pressing for
limitation.

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07.01.2026

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer (Data Analytics)

Intelligence Wing, Virudhunagar.



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W.P.(MD)Nos.36821 & 36823 of 2025

KRISHNAN RAMASAMY.J.,

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07.01.2026
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