



WEB COPY



W.P.(MD)Nos.36827 to 36831 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.36827 to 36831 of 2025
& W.M.P.(MD)Nos.29274, 29280, 29277, 29279 & 29278 of 2025

M/s. Rameswaram Municipality
Represented by its Commissioner P. Andavan
No.25, Sannathi Street, Rameswaram
Ramanathapuram District - 623 526.

... Petitioner in all petitions

Vs.

The State Tax Officer
Office of the Joint Commissioner (ST)
Intelligence, Virudhunagar.

... Respondents in all petitions

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 – 33AAALR2013C1ZS/
2020-2021, dated 25.04.2025, quash the same as void and illegal.

calling for the records pertaining to the impugned order passed by
the respondent vide proceedings in GSTIN – 33AAALR2013C1ZS/
2023-2024, dated 04.04.2025, quash the same as void and illegal

calling for the records pertaining to the impugned order passed by



W.P.(MD)Nos.36827 to 36831 of 2025

the respondent vide proceedings in GSTIN – 33AAALR2013C1ZS/
2022-2023, dated 04.04.2025, quash the same as void and illegal

calling for the records pertaining to the impugned order passed by
the respondent vide proceedings in GSTIN – 33AAALR2013C1ZS/
2021-2022, dated 04.03.2025, quash the same as void and illegal

calling for the records pertaining to the impugned order passed by
the respondent vide proceedings in Case ID No. ZD 330325019178K,
dated 13.06.2025, quash the same as void and illegal

For Petitioner
in all petitions : Mr.Karthikeyan C

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

COMMON ORDER

These writ petitions have been filed challenging the five
impugned assessment orders dated 25.04.2025, 04.04.2025, 04.03.2025
& 13.06.2025.

2. When these matters were taken up for hearing, the learned
counsel for the petitioner would submit that the petitioner is willing to



W.P.(MD)Nos.36827 to 36831 of 2025

file appeals 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 appeals.

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 in each case. 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.



W.P.(MD)Nos.36827 to 36831 of 2025

6. In the cases on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file appeals against the impugned assessment orders dated 25.04.2025, 04.04.2025, 04.04.2025, 04.03.2025 & 13.06.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

7. Further, it was submitted that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Therefore, though these petitions have been filed challenging the impugned orders dated 25.04.2025, 04.04.2025, 04.04.2025, 04.03.2025 & 13.06.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file appeals against the impugned assessment orders.

8. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.



W.P.(MD)Nos.36827 to 36831 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)Nos.36827 to 36831 of 2025
& W.M.P.(MD)Nos.29274, 29280,
29277, 29279 & 29278 of 2025

07.01.2026