



W.P.(MD)SR.No.30492 of 2026

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D.BHARATHA CHAKRAVARTHY, J.

The objection of the Registry is with reference to territorial jurisdiction. Since the petitioner and its business are situated in Tiruvarur, and the assessment proceedings as well as the cause of action relate entirely to Tiruvarur District, the writ petition ought to have been filed before the Principal Bench of this Court. In an earlier round, a writ petition was filed before this Bench, and the Registry has raised a doubt as to whether that fact alone would confer jurisdiction.

2. The learned counsel appearing for the petitioner submitted that the prayer in the present writ petition is to direct disposal of the appeal pending before the Tamil Nadu Sales Tax Appellate Tribunal, Chennai, which arises from the order of the Deputy Commissioner (Appeals) [ST], Trichy, dated 27.07.2023, and therefore, the writ petition is maintainable before the Madurai Bench.

3. *Mr.R.Suresh Kumar*, learned Additional Government Pleader also takes notice on behalf of the respondent.

4. The appellate order has been passed by the Deputy Commissioner (Appeals) (ST), Trichy, it cannot be said that the Madurai Bench has no



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jurisdiction at all. However, as a matter of judicial discipline and to avoid forum shopping, this Court has been insisting that cases be filed before the appropriate Bench, either the Principal Bench at Chennai or the Madurai Bench, depending upon the District in which the core cause of action arises. If that principle is applied, the present writ petition ought to have been filed before the Principal Bench at Chennai.

5. However, considering the limited and innocuous nature of the prayer sought in this writ petition, and also taking into account that the appellate order was passed by the Deputy Commissioner (Appeals) (ST), Trichy, this Court directs the Registry to number the writ petition, if the papers are otherwise in order.

15.04.2026

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