

W.P.(MD) No.8985 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 20.07.2026

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.8985 of 2026

and

W.M.P.(MD) Nos.7209 & 7211 of 2026

M/s.Sri Vignesh Printer,
Rep. by its Proprietrix :
Murugesan Panchavarnam,
23/6, Ramalinga Nagar 3rd Street,
Vasanthanagar,
Madurai - 625 003.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner
(State Taxes),
West Veli Street Circle,
Madurai - 623 020.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Reference No: ZD331025263355N dated 25.10.2025 relating to the financial year 2018-19 and quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file the objections and to produce documents.



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For Petitioner : Mr.C.Senthil Murugan

For Respondent : M/s.P.Sudarkodi Natchiar
Counsel for Government of Tamilnadu

ORDER

This Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to Reference No. ZD331025263355N dated 25.10.2025 for the Financial Year 2018-19 on the file of the respondent, quash the same and consequently direct the respondent to pass fresh orders after affording the petitioner an opportunity to file objections and produce documents.

2. This is the second round of litigation before this Court. Earlier, the petitioner challenged the assessment order dated 22.01.2024 issued for the tax period 2018-2019 in W.P.(MD) No.20989 of 2025. By an order dated 31.07.2025, this Court intervened by permitting the petitioner to deposit 15% of the disputed tax, over and above the 10% deposited at the time of filing the appeal and remitted back to the respondent to pass a fresh order. Despite the said order, the petitioner failed to participate in the *de novo* proceedings, which culminated in the impugned order dated 25.10.2025.



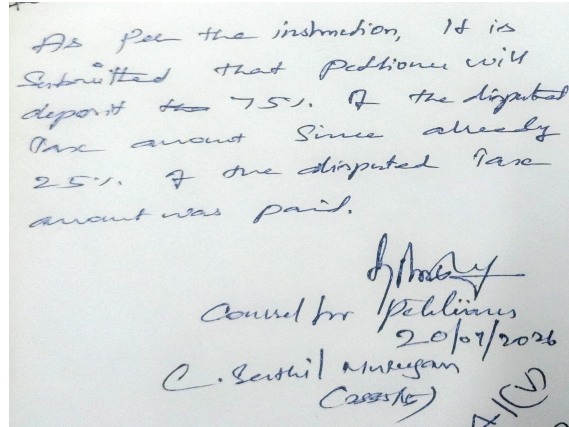
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3. Even otherwise, this Writ Petition has been filed after the expiry of the period of limitation. As such, this Writ Petition is liable to be dismissed. Even as per the decision of the Hon'ble Supreme Court in ***Assistant Commissioner (CT), LTU, Kakinada and Others v. Glaxo Smith Kline Consumer Health Care Limited***, 2020 SCC OnLine SC 44, the Writ Petition has been filed beyond the period of limitation prescribed for filing an appeal. As such, no indulgence can be shown to the petitioner.

4. However, considering the fact that the proprietrix of the petitioner is a lady entrepreneur, I am inclined to come to the rescue of the petitioner, subject to the petitioner paying the further amount and cooperating with the respondent.

5. At this stage, the learned counsel for the petitioner submits that the petitioner will deposit 75% of the balance disputed tax, over and above the 25% already deposited. He has also made an endorsement, a scanned image of the relevant portion of which is reproduced below:



As per the instruction, it is
submitted that petitioner will
deposit ~~the~~ 75% of the disputed
tax amount since already
25% of the disputed tax
amount was paid.
Counsel for Petitioner
20/07/2026
C. Senthil Kumar
(Counsel)

6. Recording the above undertaking, one last opportunity is granted to the petitioner to deposit 75% of the balance disputed tax, as confirmed by the earlier order dated 22.01.2024 and the impugned order dated 25.10.2025, within a period of 60 days from the date of receipt of a copy of this order. Subject to the above condition, the impugned order is quashed and the matter is remitted to the respondent for passing a fresh order. Upon the petitioner complying with the above stipulation, the respondent shall proceed to pass a final order on merits.

7. It is made clear that if the petitioner fails to comply with the above stipulation, it shall be construed as if this Writ Petition stood dismissed *in limine*, in which event the respondent shall be at liberty to proceed against the petitioner under Section 79 of the Act read with the relevant Rules framed thereunder.



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8. With the above observations, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

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NCC : Yes / No

Index : Yes / No

To

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (State Taxes),
West Veli Street Circle,
Madurai - 623 020.



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C.SARAVANAN, J.

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