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W.A.No.2839 of 2025

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No. 2839 of 2025
and
C.M.P.No.22979 of 2025

M/s.Prayan Dairy Farms Private Limited,
Rep. by its Authorized Signatory Mr.Padam Kumar,
Door No.38, Mf4, Ground, Prayan,
College Road, Thousand Lights,
Chennai – 600 006.

...Appellant

Vs.

Assistant Commissioner,
Nungambakkam, Central III,
Chennai Central, Tamil Nadu.

...Respondent

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to set aside the order dated 14.10.2024 passed in W.P.No.29189 of 2024 and allow the Writ Appeal.

For Appellant : Mr.S.Sanskar Samdaria

For Respondents : Mr.C.Harsha Raj

Special Government Pleader (Taxes)



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J U D G M E N T

(Order of the Court was made by MOHAMMED SHAFFIQ, J.)

The present Writ Appeal has been filed challenging the order of the learned Single Judge in W.P.No.29189 of 2024 dated 14.10.2024, whereby, challenge to the order of adjudication dated 13.12.2023 for the year 2017-18 was remanded subject to payment of 10% of the disputed tax.

2. We find that the above order is by way of consent. The learned counsel for the appellant after submitting the brief facts would only request that this Court may extend the period for payment of 10% of the disputed tax.

3. Taking into account the financial difficulties expressed by the appellant, this Court is inclined to extend the period for complying with the directions of the learned Judge. In view of the same, the appellant is directed to pay 10% of disputed taxes within a further period of three (3) weeks from today. In case the appellant did not comply with the above condition, the order of adjudication shall stand revived. It is open to the respondent Authority to proceed to recover in accordance with law.



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4. Accordingly, this Writ Appeal stands **disposed of**. No costs.
Consequently, the connected miscellaneous petition is closed.

(S.M.S., J.) (M.S.Q., J.)
22.09.2025

dsa
Index :Yes/No
Neutral Citation :Yes/No
Speaking/Non-speaking order

To

Assistant Commissioner,
Nungambakkam, Central III,
Chennai Central, Tamil Nadu.



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S.M.SUBRAMANIAM, J.
and
MOHAMMED SHAFFIQ, J.

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