



WEB COPY

WMP No. 30635 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 31-07-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WMP No. 30635 of 2025**

**IN**

**WP NO. 25506 OF 2025**

Pupa Chemical Industries  
No. 133, Pillayar Kovil Street,  
Periyakulathupalayam, Vengamedu,  
Karur 6. Represented by its Proprietor  
Mrs. K. Kavitha

Petitioner(s)

Vs

Deputy Commissioner CT  
Integrated new Commercial Taxes  
building, III floor, 46, Pudur B Village,  
Erode 638 002 and another

Respondent(s)

For Petitioner(s): Mr.K.M.C.Arunmogan

For Respondent(s): Ms.P.Selvi Government  
Advocate (taxes)



**ORDER**

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This petition has been filed by the petitioner seeking to amend the prayer as “calling for the records of the 1st Respondent pertaining to Order dated 03.06.2025 (vide Reference No. ZD330625017501T) ) quash the same and consequentially direct the 1st Respondent to condone the delay of 104 days in filing the Appeal vide AD330525095771V and restore the Appeal vide AD33052509577 V on the file of the 1st Respondent.”

2.Ms.P.Selvi, learned Government Advocate(Tax), appearing for the respondents submitted that she has no objection in allowing the present petition.

3.Considering the submission made by the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the petitioner, this petition is allowed.

4.Registry is directed to carryout the necessary amendment.

**31-07-2025**

**(3/7)**

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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1. Deputy Commissioner CT  
Integrated new Commercial Taxes  
building, III floor, 46, Pudur B Village,  
Erode 638 002

2. State Tax Officer  
First Floor, Commercial Taxes  
Building, 46, Pudur B Village, Erode  
638002.



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**KRISHNAN RAMASAMY J.**

rst

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