



W.M.P.Nos.55345, 55346, 55351, 55354, 55357 and 55359 of 2025
in W.P.Nos.531, 534, 728, 731, 895 and 899 of 2025



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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.Nos.55345, 55346, 55351, 55354, 55357 and 55359 of 2025
in
W.P.Nos.531, 534, 728, 731, 895 and 899 of 2025

M/s.Sri Om Sakthi Traders,
Represented by its Director
S.Suresh Kumar

... Petitioner in all W.M.Ps

Vs.

The State Tax Officer (Intelligence),
Data Analytics Unit,
Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar,
Manjakuppam,
Cuddalore – 607 001.

... Respondent in all W.M.Ps

Prayer in W.M.P.No.55345 of 2025: Writ Miscellaneous Petition filed
under Article 226 of the Constitution of India, to modify the Order dated
05.11.2025 made in W.P.No.531 of 2025.

Prayer in W.M.P.No.55346 of 2025: Writ Miscellaneous Petition filed
under Article 226 of the Constitution of India, to modify the Order dated
05.11.2025 made in W.P.No.534 of 2025.



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Prayer in W.M.P.No.55351 of 2025: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the Order dated 05.11.2025 made in W.P.No.728 of 2025.

Prayer in W.M.P.No.55354 of 2025: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the Order dated 05.11.2025 made in W.P.No.731 of 2025.

Prayer in W.M.P.No.55357 of 2025: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the Order dated 05.11.2025 made in W.P.No.895 of 2025.

Prayer in W.M.P.No.55359 of 2025: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the Order dated 05.11.2025 made in W.P.No.899 of 2025.

For Petitioner : Mr.A.Rajarajan
(In all W.M.Ps)

For Respondent : Mr.C.Harsharaj
(In all W.M.Ps) Special Government Pleader

COMMON ORDER

These cases are listed today under the caption for “Miscellaneous Petitions”, to modify the Common Order dated 05.11.2025 passed in W.P.Nos.531, 534, 728, 731, 895 and 899 of 2025.



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2. By Common Order dated 05.11.2025, the Petitioner was directed to deposit 10% of the disputed tax within a period of 30 days from the date of receipt of a copy of the order.

3. Learned counsel for the Petitioner submits that the Petitioner Company is under severe financial crisis and therefore would not be in a position to comply with the same.

4. Considering the same, the time for depositing 10% of the disputed tax as ordered in the Final Order dated 05.11.2025 is extended by another three months from today.

5. The Petitioner shall pay the 10% disputed tax amount in three equated monthly installments, the first installment date being 30 days from today and 30 days thereafter for the second installment and for the third installment 30 days thereafter.

6. In case the Petitioner fails to comply with the above condition, the Respondent is at liberty to proceed against the Petitioner



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to recover the tax in accordance with law as if these Writ Miscellaneous
Petition were dismissed *in limine* today.

7. These Writ Miscellaneous Petitions are ordered as prayed

for.

18.12.2025

arb

To:

The State Tax Officer (Intelligence),
Data Analytics Unit,
Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar,
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C.SARAVANAN, J.

arb

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