



C.M.P.(MD) No.19616 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.12.2025

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

**C.M.P.(MD) No.19616 of 2025
in
W.A.(MD) SR No.25282 of 2022**

- 1.The Commissioner of
Commercial Taxes
O/o.The Principal and Special
Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005
- 2.The Commercial Tax Officer
Karaikudi Assessment Circle
Commercial Tax Office
50/52, Jawahar Street
Karaikudi
Sivagangai District-630 001
- 3.The No.1 Joint Sub – Registrar
O/o.No.1 Joint Sub – Registrar
Muthoorani Mudukku Lane
Karaikudi, Sivagangai District-630 001

... Petitioners

-vs-

- 1.M.Saraswathy
- 2.V.Muthu

... Respondents



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PRAYER: Petition filed under Order 9(4) of the A.S.Rules to condone the delay of 1249 days in re-presenting the above writ appeal as against the order dated 04.03.2021, passed in W.P.(MD) No.5518 of 2020.

For Petitioners : Mr.J.Ashok
Additional Government Pleader

ORDER

[Order of the Court was made by DR.G.JAYACHANDRAN, J.]

This civil miscellaneous petition has been filed seeking to condone the delay of 1249 days in re-presenting the above writ appeal.

2. We are satisfied with the reasons stated in the accompanying affidavit. However, we are of the view that the delay of 1249 days could be condoned upon certain terms.

3. Accordingly, this civil miscellaneous petition is allowed and the delay of 1249 days in re-presenting the above writ appeal is condoned subject to payment of cost of Rs.10,000/- (Rupees ten thousand only) payable by the petitioners to the High Court Legal Services Committee, attached to the



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Failing which, this civil miscellaneous petition will stand dismissed automatically without further reference to this Court.

[G.J., J.] [K.K.R.K., J.]

10.12.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Note to Office:

Mark a copy of this order to the Officer In-charge, High Court Legal Services Committee, Madurai Bench of Madras High Court, Madurai.

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To:

- 1.The Commissioner of
Commercial Taxes,
O/o.The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.
- 2.The Commercial Tax Officer,
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3.The No.1 Joint Sub – Registrar,
O/o.No.1 Joint Sub – Registrar,
Muthoorani Mudukku Lane,
Karaikudi, Sivagangai District-630 001.



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DR.G.JAYACHANDRAN, J.
AND
K.K.RAMAKRISHNAN, J.

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