



W.P(MD)No.26718 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD).No.26718 of 2025

and

W.M.P(MD).Nos.20718 and 20719 of 2025

Tvl Sri Bhuvaneshwari Total Gas Distributors,
Rep by its Prop.R.Senthil Kumar,
183, South Kaliyamman Koil Street,
Pattukottai – 614 601.

... Petitioner

Vs

The State Tax Officer,
Pattukottai I Assessment Circle,
Pattukottai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of the respondent in TIN 33304162051/2014-15 dated 22.01.2025 and quash the same as illegal, without jurisdiction, barred by limitation and against the principles of natural justice.



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For Petitioner : Mr.A.Chandrasekaran,

For Respondent : Mr.R.Suresh Kumar

Additional Government Pleader

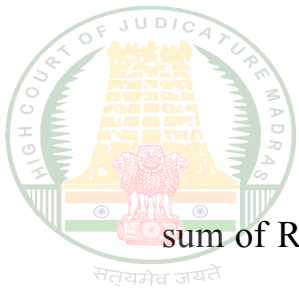
ORDER

Heard both sides.

2.The petitioner suffered an adverse assessment order on 27.05.2022. Challenging the same, the petitioner filed a writ petition in W.P(MD)No. 19551 of 2022. The matter was remanded and once again the petitioner defaulted and did not appear for the enquiry. Hence the assessment order was passed for the second time on ex-parte basis. Challenging the said order dated 22.01.2025, this petition has been filed.

3.The learned Counsel for the petitioner states he may be permitted to avail the appeal remedy.

4.Of course the appeal period is already over. However, considering the special facts and circumstances, I am inclined to grant liberty to the petitioner. This is because the petitioner has come forward to pay a further



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sum of Rs.3 Lakhs without prejudice to the contentions in the appeal. A sum of Rs.1,37,000/- had already been recovered from the petitioner. Since the interest of the revenue has been sufficiently met, the petitioner is at liberty to file an appeal within a period of thirty days from the date of receipt of a copy of this order. If an appeal is filed, it shall be entertained without any reference to limitation and given a disposal on merits. Of course, for the appellate authority to entertain the appeal, the petitioner must have paid a further sum of Rs.3 Lakhs. Upon such payment, the attachment effected on the writ petitioner's Bank account shall be immediately lifted thereafter. All the contentions of the writ petitioner are left open.

5.The writ petition is disposed of on these terms. No costs. Consequently, the connected miscellaneous petitions are closed.

24.09.2025

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



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To

The State Tax Officer,
Pattukottai I Assessment Circle,
Pattukottai.

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G.R.SWAMINATHAN, J.

LR

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