



W.P(MD)No.30010 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30010 of 2025

and

W.M.P(MD)No.23197 of 2025

Tvl.V.Periyasamy

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal & Special Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner (ST),
Palani – 1 Assessment Circle,
Commercial Taxes Office,
Periyavudaiyar Kovil Pirivu,
Kothaimangalam Post,
Palani – 624 618.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Certiorari, to call for the records



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pertaining to the impugned order of the second respondent in Reference
No.ZD330525009238K/2021-22 dated 02.05.2025 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 02.05.2025. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 10% of the disputed tax amount as predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



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3.This Writ Petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

25.10.2025

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

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal & Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

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G.R.SWAMINATHAN, J.

MGA

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