



**W.P(MD)No.32915 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

**DATED : 18.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.32915 of 2025**

**and**

**W.M.P(MD)Nos.25954 & 25956 of 2025**

K.N.Kandasamy Adithan

... Petitioner

Vs.

1.The Commercial Tax Officer,  
Srirangam Circle,  
Trichy District.

2.The Assistant Commissioner,  
Commercial Taxes,  
(Srirangam Assessment Circle),  
Commercial Tax Building,  
Srirangam,  
Trichy District.

... 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 pertaining to the impugned notices issued by the second respondent dated 18.11.2023 demanding payment of tax for the period 1999-2000 of a total sum of Rs.19,58,912/- and quash the same as illegal and arbitrary.



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For Petitioner : Mr.B.Jameel Arasu  
For Respondents : Mr.J.K.Jeyaseelan  
Government Advocate

**ORDER**

Heard both sides.

2.The writ petitioner appears to be a tax defaulter. W.A(MD)Nos. 1406 to 1410 of 2016 filed by the petitioner suffered dismissal for default. They do not appear to have been restored. By the impugned notice, the petitioner has been called upon to avail what is called as “Samathan scheme”. Even the time line for the Samathan scheme has expired. There is nothing to challenge.

3.This Writ Petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

**18.11.2025**

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

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**G.R.SWAMINATHAN, J.**

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