



WP(MD) NO. 29819 of 2

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-10-2025

CORAM

THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 29819 of 2025

and

WMP(MD)No.23100 of 2025

Tvl.Abdul Muthalif Works Contract,
Rep.by its Proprietor
No.3/42, Main Road, Attapatti, Melur,
Madurai District – 625 108.

... Petitioner

Vs.

The State Tax Officer – VI
(Inspection Wing),
Office of the Joint Commissioner (ST),
(Intelligence Wing),
Madurai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent vide 33AFVPA2100H1Z0/2019-20 summary order reference number ZD3304241322023 dated 17.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jeyaseelan, Government Advocate



ORDER

Heard both sides.

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2.The petitioner suffered an order at the hands of the respondent. The order was passed on 17.04.2025. The appeal period has already expired. The petitioner states that he will file an appeal within a period of four weeks from the date of receipt of copy of this order. The same shall be entertained without reference to limitation. Since the entire tax amount had already been recovered from the petitioner, the question of making any pre-deposit while filing the appeal will not arise. Upon receipt of the appeal, the bank attachment effected on the petitioner shall stand lifted immediately. If the petitioner fails to file the appeal as undertaken before this Court, the benefit of this order shall stand recalled automatically.

3.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

23-10-2025

Skm

To

The State Tax Officer – VI
(Inspection Wing),
Office of the Joint Commissioner (ST),
(Intelligence Wing),
Madurai.



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G.R.SWAMINATHAN, J.

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