



W.P.(MD)No.30983 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30983 of 2025

and

W.M.P.(MD)No.24188 of 2025

Tvl.Ram Theatre,
Rep. by its Partner Kasipandian Ramasamy,
Raja,
S/o Kasipandian Ramasamy,
9/2, Ground Floor, Madurai Road,
Tirunelveli Junction,
Tirunelveli-627 001.

... Petitioner

Vs.

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

2.The State Tax Officer,
Tirunelveli Junction Assessment Circle,
Commercial Taxes Complex,
AR Line Road,
Palayamkottai,
Tirunelveli-627 002.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for records pertaining to impugned order of the 2nd



W.P.(MD)No.30983 of 2025

respondent in Ref.No.ZD330824235880B/ 2019-20 dated 27.08.2024 and quash the same.

For Petitioner :Mr.S.Rooban
for Mr.R.Veeramanikandan

For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 27.08.2024. 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. Since there is delay of almost one year in this case, apart from remitting the mandatory 10% pre-deposit, the petitioner will have to remit further 10% of the disputed tax amount. Only thereafter the appeal shall be numbered and disposed of on merits and in accordance with law. If the petitioner fails to remit the predeposit amount and /



W.P.(MD)No.30983 of 2025

or file an appeal within thirty days as mentioned above, 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.

31.10.2025

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

1.The Commissioner of Commercial Taxes,
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W.P.(MD)No.30983 of 2025

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W.P(MD)No.30983 of 2025

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