



WP(MD). No.31306 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 03/11/2025

CORAM

THE HONOURABLE MR. JUSTICE G.R.SWAMINATHAN

W.P(MD). No.31306 of 2025

and

W.M.P(MD)No.24512 of 2025

Tvl.RAM THEATRE,
Represented 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,
Thirunelveli – 627 002.

... Respondents



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PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for records pertaining to impugned order of the 2nd respondent in Ref.No.ZD331224210873Q/2017-18 dated 24.12.2024 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : 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 24.12.2024. 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



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numbered and disposed of on merits and in accordance with law. 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.

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

03.11.2025

MGA

To

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,
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Thirunelveli – 627 002.



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G.R.SWAMINATHAN, J

MGA

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