



W.P(MD)No.30554 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30554 of 2025

and

W.M.P(MD)Nos.23725, 23726 & 23728 of 2025

M/s.MUGASRI ENGINEERING CONTRACTOR,
Represented by its Proprietor,
Dhinesh Kumar,
S/o.Muthumani,
No.8/4c/1 Bryant Nagar 3rd Street,
Tuticorin – 628 008.

... Petitioner

Vs.

1.The Commercial Tax Officer,
Tuticorin III Assessment Circle,
Tuticorin,
Tamil Nadu – 628 001.

2.The Bank Manager,
State Bank of India,
SME Branch,
Beach Road,
Tuticorin.

... 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 Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the first respondent in Order Reference No.ZD331124289644A dated 28.11.2024 and quash the same as illegal and direct the first respondent to remand the matter for reconsideration.

For Petitioner : Mr.P.Selvakumar

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

ORDER

Heard both sides.

2.The petitioner assails the impugned assessment order on the grounds set out in the affidavit filed in support of the writ petition. It is an ex parte order. The order was passed on 28.11.2024. 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. Since the entire amount has been recovered, the question of depositing 10% of the disputed tax amount as predeposit does not arise at all. If the petitioner



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fails to 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 petitions are closed.

28.10.2025

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

To

1.The Commercial Tax Officer,
Tuticorin III Assessment Circle,
Tuticorin,
Tamil Nadu – 628 001.

2.The Bank Manager,
State Bank of India,
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G.R.SWAMINATHAN, J.

MGA

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