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W.P(MD)No.31842 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31842 of 2025

&

W.M.P.(MD)Nos.25038 & 25039 of 2025

S.Duraisamy.

... Petitioner

Vs.

The Commercial Tax Officer,
Tenkasi Assessment Circle,
CT Buildings, Tenkasi.

... Respondent

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 of the respondent in TIN 33615682113/2015-16, dated 15-11-2022 and quash as illegal, arbitrary, barred by limitation under section 27(2) of the Tamilnadu Value Added Tax Act 2006.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader



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ORDER

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Heard both sides.

2. The assessee is no more. His legal heir is the petitioner before me.

The assessment year pertains to 2015-16.

3. Though considerable time has elapsed between passing of the order and filing of this writ petition, in view of the fact that the entire tax amount has been recovered and a portion of the penalty has also been recovered, I permit the petitioner to file an appeal within 30 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. If the petitioner fails to remit the predeposit amount and / or file an appeal within four weeks as mentioned above, the benefit of this order shall stand recalled automatically.

4. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

10.11.2025

Index : Yes / No
Internet : Yes/ No
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The Commercial Tax Officer,
Tenkasi Assessment Circle,
CT Buildings, Tenkasi.



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G.R.SWAMINATHAN, J.

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