



W.P(MD)No.31944 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 11.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31944 of 2025

and

W.M.P(MD)Nos.25128 to 25130 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.

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

... 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 records pertaining to the impugned order passed by the respondent in order Reference No.ZD331124291288C dated 29.11.2024 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.



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For Petitioner : Mr.P.Selvakumar
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner challenges the impugned assessment order on the grounds set out in the affidavit filed in support of the writ petition. The order is appealable. 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. The petitioner need not pay 10% of the disputed tax amount since it has already been remitted in *toto*. On the filing of appeal by the petitioner herein, further recovery proceedings shall be put on hold and they shall abide the outcome of the appeal. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

11.11.2025

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

To

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



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G.R.SWAMINATHAN, J.

MGA

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