



W.P(MD)No.33641 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33641 of 2025

and

W.M.P.(MD)No.26548 of 2025

Tvl.P.R.S.Furniture and Wood Works,
Represented by its Partner,
P.Senthil Kumar, aged about 47 years,
S/o.Padmanaban,
No.172/B1/B, Esakkiammankoil Street,
Pattasalianvilai, Nagerkovil,
Kanyakumari District-629 002.

... 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,
(Roving Squad-3),
O/o the Deputy Commissioner (ST)
Inspection Unit,
Commercial Taxes Building,
Reserve Line Road, Palayamkottai,
Tirunelveli District-627 002.

... Respondents



W.P(MD)No.33641 of 2025

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to call for the records pertaining to the impugned proceedings of the 2nd respondent in Ref No.ZD330725004569A/2017-18 dated 01.07.2025 and quash the same.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 21.02.2025. Appeal period has already expired. The petitioner is permitted 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.



W.P(MD)No.33641 of 2025

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

24.11.2025

Index : Yes / No

Internet : Yes/ No

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To

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G.R.SWAMINATHAN, J.

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