



W.P(MD)No.33010 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 19.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33010 of 2025

and

W.M.P(MD)Nos.26011 & 26012 of 2025

Tvl.Malar Solvent Extraction (P) Limited,
Represented by its Director
P.Balasubramanian,
Aranthangi Road,
Puduvayal,
Karaikudi Taluk,
Sivagangai District.

... Petitioner

Vs.

The State Tax Officer,
Tirupathur,
Commercial Tax Office,
Sivagangai District.

... 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 pertaining to the impugned proceedings passed by the respondent in CST No.498795/2010-11, dated 24.02.2023 and quash the same as the same is illegal, arbitrary and without jurisdiction as the same is barred by limitation.



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For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 24.02.2023. 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. 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.



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

Consequently, connected miscellaneous petitions are closed.

19.11.2025

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

To

The State Tax Officer,
Tirupathur,
Commercial Tax Office,
Sivagangai District.



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G.R.SWAMINATHAN, J.

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