



W.P(MD)No.33647 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.33647 of 2025

and

W.M.P.(MD)No.26562 of 2025

Tvl.Vijaya Kumar-Kanyakumari,
Rep. by its partner Vijaya Kumar,
S/o Bahulayan,
200 A, Pudukudieruppu,
Nagercoil Post,
Kanyakumari-629 001.

... 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 Deputy State Tax Officer,
Nagercoil-1, Assessment Circle,
No.131, Mead Street,
Nagercoil,
Kanniyakumari-629 001.

... 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 Certiorari, calling for records pertaining to impugned order of the 2nd Respondent in Ref.No. ZD331123182926C/2019-20 dated 29.11.2023 and quash the same.

For Petitioner : Mr.B.Rooban

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

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.



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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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G.R.SWAMINATHAN, J.

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