



W.P(MD)No.34391 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34391 of 2025

and

W.M.P(MD)No.27202 of 2025

Tvl.MP CONSTRUCTIONS,
Represented by its Proprietor
M.Pandidurai,
33DHEPP6878M1ZJ,
Door No.7, First Floor,
Pudur Vandipathai,
Gandhipuram,
K.Pudur,
Madurai.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai.

... 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 in
the impugned Order in ZD330424028096N dated 03.04.2024 for



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assessment year 2021-22 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar
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 03.04.2024. 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 petition is closed.

27.11.2025

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

To

The State Tax Officer,
Tuticorin III Assessment Circle,
Tuticorin.



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G.R.SWAMINATHAN, J.

MGA

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