



W.P(MD)No.34459 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34459 of 2025

and

W.M.P(MD)No.27261 of 2025

Tvl.Sri Mahalakshmi Blue Metals,
Represented by its Proprietor
C.Selvaraj Pandi,
33BOGPS2535K1ZR,
No.2/174, Ramco Road,
Kottaiyur, Virudhunagar.

... Petitioner

Vs.

The Commercial Tax Officer (ST)(IW),
Commercial Tax Building,
Madurai Road,
Virudhunagar.

... 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 DRC O7 in Ref.No.ZD3303241512014 dated 23.03.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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For Petitioner : Mr.S.Karunakar

For Respondent : 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 23.03.2024. 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. Since the entire amount has been recovered, the question of depositing 10% of the disputed tax amount as predeposit does not arise at all. 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 petition is closed.

27.11.2025

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

To

The Commercial Tax Officer (ST)(IW),
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Madurai Road,
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G.R.SWAMINATHAN, J.

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