BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 15.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35500 of 2025
and
W.M.P.(MD).Nos.28491, 28493 and 28496 of 2025

M/s. Syedsirajudeen,
Represented by its Proprietor,
Syed Sirajudeen ... Petitioner

Vs

1.The Deputy Commercial Tax Officer,
Tuticorin-II Assessment Circle,
No.6, R-North Cotton Road,
Thoothukudi,
Tamil Nadu-628 001.

2.Tamil Nadu Mercantile Bank,
Mullakadu Branch,
Thoothukudi,
Tamil Nadu-628 005. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the first respondent in Order No.ZD3309231537167, dated 22.09.2023 and quash the same as illegal and remand the matter for reconsideration.

For Petitioner : Mr.Selvakumar

For R-1 : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This Writ Petition has been filed seeking to quash the order passed by the respondent in Order No.ZD3309231537167, dated 22.09.2023 and remand the matter for reconsideration.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the first respondent. Since no adverse order is going to be passed against the second respondent, notice to the second respondent is dispensed with.

3. Today, when the matter was taken up for hearing, the learned Additional Government Pleader appearing for the first respondent would submit that the entire tax amount has already been recovered, and the challenge in the present writ petition is only with regard to the interest and penalty. He would further submit that the petitioner is unable to explain the reasons for not challenging the impugned order at the appropriate time.

4. In the present case, it is not in dispute that the entire tax amount has been paid / recovered. The petitioner is challenging only the levy of interest and penalty. Once the tax liability itself has been discharged and in the absence of any sustainable ground explaining the delay or illegality in the impugned order, the question of interfering with the levy of interest and penalty does not arise.

5. This Court does not find any merit in the writ petition and accordingly, the same stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

15.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To
The Deputy Commercial Tax Officer,
Tuticorin-II Assessment Circle,
No.6, R-North Cotton Road,
Thoothukudi,
Tamil Nadu-628 001.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.35500 of 2025

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