



W.P.(MD) No.35824 of 2025

BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 15.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35824 of 2025

and

W.M.P.(MD).Nos.28450 and 28451 of 2025

M/s. Syedsirajudeen,
represented by its Proprietor,
Syed Sirajudeen

... Petitioner

Vs

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

... Respondent

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 respondent in Order No.ZD331023081689A dated 13.10.2023 and to quash the same as illegal and remand the matter for reconsideration.

For Petitioner : Mr.Selvakumar

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader



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ORDER

This Writ Petition has been filed seeking to quash the order passed by the respondent in Order No. ZD331023081689A dated 13.10.2023.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. Today, when the matter was taken up for hearing, the learned counsel for the petitioner argued the case. However, it is evident that the impugned order is an ex parte assessment order, wherein the tax component has already been recovered and the dispute pertains only to the interest and penalty.

5. In view of the above, this Court is inclined to grant liberty to the petitioner to approach the appellate authority. Accordingly, subject to the petitioner depositing a sum of Rs.4,00,000/- (Rupees Four Lakhs only) before the appellate authority, liberty is granted to the petitioner to file an appeal challenging the impugned order.



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6. The petitioner shall file the appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order. Upon such filing, the appellate authority is directed to take the appeal on file after verifying the deposit of Rs.4,00,000/-.

7. It is made clear that the above deposit is apart from the statutory pre-deposit, if any, that the petitioner is liable to make in accordance with law while preferring the appeal.

8. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

15.12.2025

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



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To
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KRISHNAN RAMASAMY, J.

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