



WEB COPY

WMP No. 4865 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WMP No. 4865 of 2026

in

WP NO. 251 OF 2025

M/s Continental Enterprises,
Rep by Its Partner, Smt. T.Banumathy, No.621, 1st
Floor, Sire Mansion, Annasalai, Chennai 600 006.

..Petitioner(s)

Vs

The State Tax Officer
Anna Salai Assessment Circle, No.1 Papjm Annex
Building, 4th Floor, Greams Road,
Chennai 600 006.

..Respondent(s)

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to extend the time granted in the order dated 07.01.2025 passed in W.P. No. 251 of 2025 for depositing 10% of the disputed tax, and thus render justice.

For Petitioner(s): G.Derrick Sam

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

This Writ Miscellaneous Petition has been filed to extend the time granted in the order dated 07.01.2025 passed in W.P.No.251 of 2025 for the Petitioner to deposit 10% of the disputed tax.



2. The Petitioner deposited the amount as directed vide order dated 07.01.2025 only on 10.10.2025 as a condition for *de novo* adjudication in lieu of the assessment order dated 20.08.2024. There has been a considerable lapse of time since the aforesaid order was passed.

3. Considering the same and in order to balance the interest of both parties, time is extended to the Petitioner subject to the condition that the Petitioner shall deposit an additionally 10% of the disputed tax over and above the amount that was already deposited on 10.10.2025 in compliance with the earlier order within a period of four weeks from today.

4. Recording the same, this Writ Miscellaneous Petition stands ordered. Rest of the conditions in the order dated 07.01.2025 in W.P.No.251 of 2025 shall remains unaltered.

20-02-2026

JAS



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To
The State Tax Officer
Anna Salai Assessment Circle, No.1 Papjm Annex
Building, 4th Floor, Greams Road, Chennai
600006.



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C.SARAVANAN, J.

JAS

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