



WEB COPY

WMP No. 10645 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WMP No. 10645 of 2026

in

WP.No.3753 of 2025

M/s.Zeez Pharmaceuticals Private Limited
Rep By Its Authorized Representative / Director
S. Vishwanathan
C-3, 1st Floor, Mangadu Apartment,
No.29, Ellai Amman Koil Street, West Mambalam,
Chennai-33.

..Petitioner(s)

Vs

Assistant Commissioner (STO)
Ashok Nagar Central -1,
Chennai.

..Respondent(s)

PRAYER: Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to extend the time granted in W.P.No.3753 of 2025 vide order dated 06-02-2025 and thus render justice.

For Petitioner(s): Mr.S.Karthikeyan

For Respondent(s): Mr.C.Harsharaj,
Special Government Advocate

ORDER

It is informed by the learned counsel for the Petitioner that the Petitioner is a Proprietary Concern and that the Proprietor met with an accident and therefore, the Appeal could not be filed in terms of the Order dated 06.02.2025.



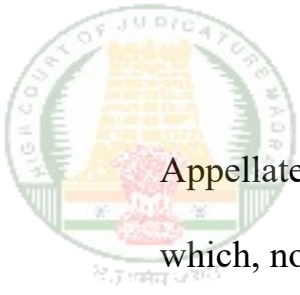
2. Perusal of the cause title in the Order passed by this court on 06.02.2025 as also the application filed indicates that the Petitioner is a Private Limited Company represented by its Authorized Representative/Director/ Mr.S.Viswanathan.

3. As such, the submission made today across the Bar on behalf of the Petitioner is incorrect. The Petitioner has filed this application only after the Petitioner's bank account was attached on 23.10.2025.

4. Thus the application filed for extension of time to file an Appeal pursuant to the order dated 06.02.2025 at this distant point of time after a lapse of almost 13 months, cannot be countenanced. As such the application is liable to be dismissed.

5. However, considering the fact that the demand was confirmed as early as on 13.08.2024, the Petitioner is given liberty to file an Appeal within a period of 30 days from the date of receipt of this order subject to the Petitioner depositing 50% of the disputed tax within a period 30 days from the date of receipt of the copy of this Order .

6. In case the Petitioner complies with the above stipulations, the



Appellate Authority shall entertain and dispose of the same on merits, failing which, no Appeal shall be entertained

WEB COPY

7. This Writ Miscellaneous Petition is disposed of with the above liberty.

No costs.

02-04-2026

Neutral Citation: Yes/No
GV

To
Assistant Commissioner (STO)
Ashok Nagar Central -1,
Chennai.



WEB COPY

WMP No. 10645 of 2



C.SARAVANAN, J.

GV

**WMP No. 10645 of 2026
in
WP.No.3753 of 2025**

02-04-2026