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W.P.NO.20343 OF 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.05.2026

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20343 of 2026

and

W.M.P.Nos.21822, 21824 & 21874 of 2026

Classic Enterprises,
Rep. by its Proprietor Mr.Durairajan Gurumurthi,
No.42/12, Temple Road, Jawahar Nagar,
Chennai – 600 082.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Perambur Assessment Circle,
No.1, PAPJM Annexure Building,
Greams Road, Chennai – 600 006.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in respect of the impugned order No.ZD330224071695E dated 13.02.2024 and quash the same and direct the respondent to grant an opportunity of personal hearing.

For Petitioner : Mr.B.Saravan Kumar

For Respondent : Ms.P.Selvi,
Government Advocate.

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ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on **13.02.2024**. 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. Of course, the petitioner has to pay 25% of the disputed tax amount as predeposit. Upon the petitioner remitting 25% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.

3.This writ petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

21.05.2026

NCC : Yes / No

Index : Yes / No

Internet : Yes/ No

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To:

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The Deputy Commercial Tax Officer,
Perambur Assessment Circle,
No.1, PAPJM Annexure Building,
Greens Road, Chennai – 600 006.



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G.R.SWAMINATHAN,J.

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