



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20235 of 2026

and W.M.P.Nos.21672 & 21673 of 2026

Satyavathi Segu
Sole Proprietor of Tvl. Sri Sai Agencies
1st Floor, Door No.2, Old 1A, Umapathy Street
Extension,
West Mambalam,
Chennai 600 033.

..Petitioner(s)

Vs

The Commercial Tax Officer
Office of the State Tax Officer (ST)
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai- 06.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in order bearing Reference No. ZD3312253208989 dated 20.12.2025 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 20.12.2025 in Reference No. ZD3312253208989 on the file of the Respondent relating to F.Y.2021-22 and quash the same.

For Petitioner(s): Mr.A.P.Karventhem
for Ms. N.Janani

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader

**ORDER**

Heard both sides.

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2. The order impugned in this writ petition is appealable, it appears that the petitioner did not file an appeal within the limitation period.

3. Considering the averments made in the writ petition, the petitioner is permitted to file an appeal before the respondent within a period of four(4) weeks from the date of receipt of a copy of this order. If an appeal is filed within the aforesaid period, the same shall be entertained without reference to limitation and disposed of on merits and in accordance with law. Of course, the petitioner has to pay 10% of the disputed tax amount as pre-deposit. Once the 10% of the disputed tax amount is remitted, the attachment made in the petitioner's bank account shall stand lifted immediately thereafter. If the petitioner fails to remit the pre-deposit amount and / or file an appeal within the time as mentioned above, the benefit of this order shall stand recalled automatically.

4. This Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are also closed.

21-05-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
sli/mp



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To
The Commercial Tax Officer
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G.R.SWAMINATHAN, J.

sli/mp

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