



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WMP No. 53973 of 2025

in

WP No. 37875 of 2025

Sam Jin Conveyor India Private Limited
Rep. By Its Authorised Signatory
S.F. No. 15563, Villa No 48, Casa Grande,
Pattunool Chathiram, Sriperumbudur,
Kancheepuram 602 105.

..Petitioner

Vs

1. The Commissioner of Commercial Taxes,
Commercial Taxes, Ezhilagam, Chepauk,
Chennai 600 005.
2. The Deputy State Tax Officer 2,
Commercial Taxes Department,
Sriperumbudur Assessment Circle,
4/109, Bangalore-Chennai Highway,
Varadarajapuram, Chennai – 600 123.
3. The Assistant Commissioner (ST),
Sriperumbudur Assessment Circle,
Kanchipuram District.

..Respondents

Petition filed under Article 226 of The Constitution of India praying to grant an extension of four weeks or such other period as this Court deems fit from the expiry of the eight-week period stipulated in the Order dated 03.10.2025 in W.P. No. 37875 of 2025, to enable the Petitioner Company to deposit 25% of the tax amount (after adjusting any amounts already paid), as a pre-condition for the re-adjudication of the matter.



SENTHILKUMAR RAMAMOORTHY, J.

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For Petitioner:

Mr.Kritheeshwaran

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

The petitioner has requested for an extension of the time limit prescribed for paying 25% of the disputed tax demand. Subject to such payment being made within thirty days from the date of receipt of a copy of this order, this petition is ordered.

01.06.2026

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To

1. The Commissioner of Commercial Taxes
Commercial Taxes Ezhilagam, Chepauk,
Chennai 600 005.
2. The Deputy State Tax Officer 2
Commercial Taxes Department,
Sriperumbudur Assessment Circle,4/109,
Bangalore-Chennai Highway,
Varadarajapuram, Chennai 123.
3. The Assistant Commissioner ST
Sriperumbudur Assessment Circle,
Kanchipuram District.

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