



C.M.P.(MD) No.17 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.01.2026

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

**C.M.P.(MD) No.17 of 2026
in
W.A.(MD) SR No.25282 of 2022**

- 1.The Commissioner of
Commercial Taxes
O/o.The Principal and Special
Commissioner of Commercial Taxes
Ezhilagam, Chempauk
Chennai-600 005
- 2.The Commercial Tax Officer
Karaikudi Assessment Circle
Commercial Tax Office
50/52, Jawahar Street
Karaikudi
Sivagangai District-630 001
- 3.The No.1 Joint Sub – Registrar
O/o.No.1 Joint Sub – Registrar
Muthoorani Mudukku Lane
Karaikudi, Sivagangai District-630 001

... Petitioners

-vs-

- 1.M.Saraswathy
- 2.V.Muthu

... Respondents



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PRAYER: Petition filed under Section 5 of Limitation Act to condone the delay of 391 days in filing the above writ appeal as against the order dated 04.03.2021, passed in W.P.(MD) No.5518 of 2020.

For Petitioners : Mr.R.Suresh Kumar
Additional Government Pleader

For Respondents : Mr.B.Rooban for R1

ORDER

[Order of the Court was made by DR.G.JAYACHANDRAN, J.]

This civil miscellaneous petition has been filed seeking to condone the delay of 391 days in the filing the above writ appeal.

2. It is brought to the notice of this Court by the learned Additional Government Pleader appearing for the petitioners that the impugned order is a common order and this Court has already condoned the delay in filing a writ appeal as against the order passed in one of the writ petitions and the writ appeal has been numbered as W.A.(MD) No.1200 of 2024 and the same also been admitted by this Court.



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3. In view of the above submission, this civil miscellaneous petition is also allowed and the delay of 391 days in filing the above writ appeal is condoned.

4. Registry is directed to number the present writ appeal, if the papers are otherwise in order, and post the same for admission on 29.01.2026 along with W.A.(MD) No.1200 of 2024.

[G.J., J.]

[N.S., J.]

23.01.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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3.The No.1 Joint Sub – Registrar,
O/o.No.1 Joint Sub – Registrar,
Muthoorani Mudukku Lane,
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