



W.P.(MD) No.22889 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.22889 of 2025
and W.M.P.(MD)No.17971 of 2025

Mr.Jeyakrishnamoorthi Saravankumar

... Petitioner

Vs

The Deputy Commercial Tax Officer,
Tirupathur Assessment Circle,
No.14/2/42-B, Chinna Thoppu Street,
1st Floor, Tirupathur – 630 211.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records in Reference No.ZD3307252555548/2018-19 dated 23.07.2025 issued by the respondent and quash the same as illegal and in violation of the Principles of natural Justice.

For Petitioner : Mr.S.Karthik

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader



W.P.(MD) No.22889 of 2025

ORDER

This Writ Petition is filed challenging the impugned order dated 23.07.2025 passed by the respondent.

2. The learned counsel appearing for the petitioner submitted that the petitioner has not filed the annual returns for the financial year 2018-19. Hence, the respondent issued a show cause notice dated 07.12.2023 for the proposal of the levy of late fee for non-furnishing of annual return. After receipt of the said show cause notice, the petitioner levied the late fee of Rs.1,14,846/- on 01.06.2024. However, the petitioner failed to file the application for rectification of orders within the statutory period. Thereafter, on 21.05.2025, the petitioner has filed the rectification application, along with the copy of the payment of late fee. However, without considering the same, the respondent has rejected the said application through the impugned order. Challenging the same, the petitioner has filed this Writ Petition.

3. The learned Additional Government Pleader appearing for the respondent confirmed that the petitioner has paid the late fee of Rs.1,14,846/-.



W.P.(MD) No.22889 of 2025

4. This Court heard the submissions made by the learned counsel appearing on either side and perused the records.

5. On a perusal of the records, it is seen that after receipt of the show cause notice dated 07.12.2023, the petitioner has paid the late fee of Rs.1,14,846/- on 01.06.2024 for the financial year 2018-19. The learned Additional Government Pleader appearing for the respondent also confirmed the same. However, without taking into consideration of the same, the respondent has passed the impugned order without application of mind. Therefore, the impugned order is liable to set aside.

6. Accordingly, the impugned dated 23.07.2025 passed by the respondent is set aside and the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

04.02.2026

vsm

Index : Yes/No

NCC : Yes/No



WEB COPY



W.P.(MD) No.22889 of 2025

KRISHNAN RAMASAMY, J.

vsm

To

The Deputy Commercial Tax Officer,
Tirupathur Assessment Circle,
No.14/2/42-B, Chinna Thoppu Street,
1st Floor, Tirupathur – 630 211.

W.P.(MD)No.22889 of 2025

04.02.2026