



WEB COPY

WP No. 13122 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 13122 of 2026

WMP.Nos.14378 and 14379 of 2026

S Sankar
Proprietor of M/S. S. NITHISH AND CO,
No. 33/ 22, RAJAJI NAGAR VILLIVAKKAM ,
Chennai ,
Tamil Nadu 600049

..Petitioner(s)

Vs

The Superintendent Range I
Thiru-vi-ka Nagar Division chennai North
Newry Towers, First floor, No.2054-1
12th Main Road,
Anna Nagar,
Chennai-40

..Respondent(s)

Prayer” This Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records in reference in impugned order passed under section 74 for the year 2018-2019 in reference No.ZD3312254281110 dated 29.12.2025 quash the same

For Petitioner(s):

R. Swarnavel
R.Ramkumar
S.Saratha
V.Murugan
J.U.Aakash
A.Priyanka
S.Sneha

For Respondent(s):

Mrs. Revathi Manivannan,
Senior Standing Counsel



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ORDER

Mr.R. Swarnavel, Senior Standing counsel takes notice on behalf of the Respondent.

2.The learned counsel for the petitioner submits that the petitioner may be given liberty to pursue an alternate remedy before the Appellate Commissioner against the impugned order by the respondent on 29.12.2025. He further submits that the limitation of filing the appeal will expire on 28.03.2026.

3. Recording the above submissions liberty is given by the petitioner to pursue an alternate remedy before the Appellate commissioner.

4. In case such an appeal is filed by the petitioner, the Appellate Authority shall consider and pass appropriate orders on merits without further reference to the limitation all though the limitation expired on 28.03.2026



5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-04-2026

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

SMN

To.

The Superintendent Range I
Thiru-vi-ka Nagar Division chennai North
Newry Towers, First floor, No.2054-1
12th Main Road, Anna Nagar,
Chennai-40.



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C.SARAVANAN, J.

smn

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