



W.P.(MD)No.15432 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.15432 of 2025
and
W.M.P.(MD)No.11666 of 2025

Tvl. Ambresh & Co.,
Rep. by its Partner Panneer Selvam Ambresh,
No.1, Pasumpon Thever Street, Ellis Nagar,
Madurai - 625 016.

... Petitioner

-VS-

The State Tax Officer - II (Intelligence),
Roving Squad, Madurai - 625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AAZFM4488R1ZZ/2023-2024 dated 30.10.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings.

For Petitioner : Mr.Raja.Karthikeyan

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



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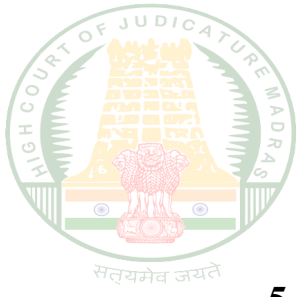
ORDER

This Writ Petition is directed against the impugned order dated 30.10.2024, passed by the respondent for the Assessment Year 2023–2024.

2. The petitioner had responded to the notices that preceded the impugned order. In the reply, the petitioner admitted his liability and expressed willingness to pay the tax but merely sought an extension of time.

3. The present Writ Petition appears to have been filed with the intent to prolong the proceedings and delay the payment of the admitted tax liability confirmed in the impugned order.

4. The petitioner cannot be granted the same relief as extended in earlier cases, where this Court remanded matters solely on the ground that no reply had been filed before the assessment orders were passed. In the present case, the petitioner has already admitted the liability in his reply. At best, the petitioner can be granted additional time to remit the tax amount.



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5. Under these circumstances, the Writ Petition is dismissed. However, the petitioner is granted a period of three months from the date of receipt of a copy of this order to pay the admitted tax amount. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

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To:-

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C.SARAVANAN, J.

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