



WMP(MD). No.20518 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Special Original Jurisdiction

Thursday, the Tenth day of July Two Thousand and Twenty Five

PRESENT

THE HONOURABLE MR. JUSTICE C.SARAVANAN

WMP(MD). No.20518 of 2024

in

WP(MD).No.3158 of 2024

M/s.Kumar Agencies
Rep. by its Proprietor P.Sivasubramanian
No.101/70 Murugan Kovil Street
Usilampatti
Madurai - 625532

... Petitioner

Vs

The Assistant Commissioner Of CGST and Central Excise
Madurai-I Division No.5
V.P. Rathinasamy Nadar Road
Bibikulam
Madurai - 625002

... Respondent

Prayer in WMP(MD). No.20518 of 2024:-

Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India, to extend the time limit for 10 days, to prefer statutory appeal as directed by this Hon'ble Court in W.P.(MD) No. 3158 of 2024.



WMP(MD). No.20518 of 2024

Prayer in WP(MD)No.3158 of 2024:-

WEB COPY

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the impugned assessment order on the file of respondent vide DIN 20231059XO0000999B38 - order in original 09/2023 GST dated 18.10.2023 and quash the same as illegal and devoid of merrits and direct the respondent to redo the assessment proceedings for the year 2017-18.

ORDER:-

This Petition coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.S.S.MADHAVAN, Additional Government Pleader for the Petitioner and of Mr.R.Nandakumar Senior Standing Counsel for the respondent, this Court made the following order:

This Miscellaneous Petition has been filed to extend the time limit for 10 days, to prefer statutory appeal as directed by this Court in W.P. (MD) No.3158 of 2024.

2. The learned counsel for the petitioner informs that there was a partial delay in complying with the order dated 01.07.2024 passed by this Court in W.P. (MD) No.3158 of 2024, with respect to the deposit of 25% of the disputed tax amount from the electronic cash ledger. It is submitted that the said amount was paid on



WMP(MD). No.20518 of 2024

18.09.2024, with a delay of 8 days.

WEB COPY

3. Considering the same, the delay in payment is condoned. The Appellate Authority shall take the appeal on file and dispose of the same on merits and in accordance with law.

4. Accordingly, this Writ Miscellaneous Petition is allowed.

Sd/-

Assistant Registrar(CO)

// True Copy //

/ /2025

Sub Assistant Registrar
(CS-I / II / III / IV)

TO

1. The Assistant Commissioner Of CGST and Central Excise
Madurai-I Division No.5
V.P. Rathinasamy Nadar Road
Bibikulam
Madurai – 625002

2. The Additional Government Pleader
Madurai Bench of Madras High Court,
Madurai

Copy to:

The Section Officer,
Writ Section,
Madurai Bench of Madras High Court,
Madurai



WEB COPY



WMP(MD). No.20518 of 2024

ORDER DATED : 10/07/2025

=====

ORDER

=====

WMP(MD). No.20518 of 2024

in

WP(MD).No.3158 of 2024

Giving direction and etc.
as stated within.

RA - (22.07.2025) 4P/ 4C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023.