BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23333 of 2025
and
W.M.P.(MD)No.18336 of 2025

Tvl. R.R. Textiles,
Rep. by its Proprietor R.Kannan,
No.6/722, Kallupatti Road,
Near Govt. Hr. Sec. School,
Kallikudi, Madurai District – 625701. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Madurai. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings passed by the respondent vide his order in GSTIN : 33BHCPK2046N1ZE/2020-21, dated 24.02.2025 and quash the same as it is illegal and in gross violation of the Principles of Natural Justice.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This Writ Petition is disposed of after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, and upon considering the fact that the petitioner has suffered the impugned order dated 24.02.2025, after being afforded an opportunity of hearing.

2. Taking note of the fact that a sum of Rs.77,626/- has already been recovered from the petitioner, out of the total tax demand of Rs.1,39,938/-, this Court is inclined to grant liberty to the petitioner to file a statutory appeal before the Appellate Authority, namely, the Deputy Commissioner [GST – Appeal], Madurai and Tirunelveli, under Section 107 of the TNGST Act, 2017, within a period of fifteen (15) days from the date of receipt of a copy of this order.

3. Subject to the petitioner filing the appeal within the time stipulated above, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to the limitation prescribed under Section 107 of the respective GST enactments.

4. Further, since a sum of Rs.77,626/- has already been recovered towards the tax demand, the bank account attached by the respondent shall stand released forthwith.

5. It is made clear that in the event the petitioner fails to file an appeal within the time granted herein, the respondent shall be at liberty to proceed against the petitioner in accordance with law, as if this Writ Petition stood dismissed *in limine*.

6. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **26.08.2025**
Index : Yes / No
smn2

To:-

The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Madurai.

C.SARAVANAN, J.

smn2

W.P.(MD)No.23333 of 2025

26.08.2025