

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED: 09.09.2025****CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P.(MD)No.24471 of 2025 AND**  
**W.M.P.(MD)Nos.19204 & 19206 of 2025**

M/s.Aranthangi Municipality,  
Rep. by its Commissioner,  
Municipal Building, Aranthangi,  
Pudukkottai District.

... Petitioner

Vs.

The State Tax Officer-V, Inspection  
Thiruchirappalli,  
Commercial Taxes Buildings,  
Court Compound, Cantonment,  
Thiruchirappalli – 620 001.

... 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 order of the respondent in GSTIN:33AAAGT0039H2ZK/2022-23 dated 25.04.2025 and quash the same as illegal and unlawful.

For Petitioner : Mr.J.Pooventherarajan

For Respondent : Mr.J.K.Jayaseelan,  
Government Advocate.

\* \* \*



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**ORDER**

Heard both sides.

2. The writ petitioner is a local body. It suffered an assessment order at the hands of the respondent. Appeal was preferred in time and condonable time has also expired. But the delay is rather marginal.

3. Considering the fact that the writ petitioner / assessee is a local body, indulgence can be shown. The petitioner through their counsel undertakes to file the appeal before the appellate authority within a period of seven days from the date of receipt of a copy of this order. Upon such an appeal being filed, it shall be entertained without reference to limitation and disposed of on merits and in accordance with law.

4. The petitioner has to necessarily make pre-deposit of 10% disputed tax amount as per Section 107 of TNGST Act. It is



needless to mention that once pre-deposit is made and the appeal is filed and entertained, the impugned assessment order would be automatically stayed. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

**09.09.2025**

NCS : Yes / No  
Index : Yes / No  
Internet : Yes/ No

PMU

**Note : Issue order copy on 10.09.2025.**

**To:**

The State Tax Officer-V, Inspection  
Thiruchirappalli,  
Commercial Taxes Buildings,  
Court Compound, Cantonment,  
Thiruchirappalli – 620 001.



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**G.R.SWAMINATHAN,J.**

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W.P.(MD)No.24471 of 2015

**09.09.2025**