



W.P(MD)No.25559 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 18.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25559 of 2025

and

W.M.P(MD)No.20005 of 2025

Tvl.M.G.Raja Earth Movers,
Represented by its Proprietor
Murugan Gandhiraja,
No.3A/409C, Thiru V K Nagar,
3rd Mile, Thoothukudi,
Tamil Nadu – 628 008.

... Petitioner

Vs.

The Deputy State Tax Officer – I (ST),
Ettayapuram Assessment Circle,
Thoothukudi District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN. 33AVEPG0572G1Z0/2020-21 dated 01.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.



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For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.Vide order dated 01.02.2025, the petitioner has been called upon to pay interest as well as penalty. Challenging the same, this writ petition has been filed.

3.The petitioner can very well file an appeal before the appellate authority. The question of remitting 10% deposit does not arise at all, as the petitioner has already paid the tax amount.

4.The learned counsel for the petitioner states that the petition mentioned copy was only uploaded in the portal and not formally communicated to the petitioner herein. The petitioner undertakes to file an appeal before the appellate authority within a period of 4 weeks from the date of receipt of a copy of this order. Upon such filing, it shall be



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numbered without reference to limitation and shall be disposed of on merits and in accordance with law. Since the tax amount has already been paid, the attachment made on the petitioner's bank account will stand lifted immediately. I make it clear that I have not gone into the merits of the matter.

5.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

18.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The Deputy State Tax Officer – I (ST),
Ettayapuram Assessment Circle,
Thoothukudi District.



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G.R.SWAMINATHAN, J.

MGA

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