



W.P(MD)No.24605 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24605 of 2025

and

W.M.P(MD)Nos.19297 & 19298 of 2025

Karthick Loganathan

... Petitioner

Vs.

1.The Commercial Tax Officer,
Commercial Tax Buildings,
Tuticorin III Circle,
282-North Beach Road,
Tuticorin – 628 001.

2.The Deputy Commissioner (Appeal),
Camp at Tirunelveli,
Ground Floor,
Commercial Tax Buildings,
A.R.Line Road,
Tirunelveli – 627 002.

... Respondents

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 records in respect of impugned Orders under Section 73 of the



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TNGST Act, 2017 under Reference No. ZD330225286384C dated 27-02-2025 and Form GST DRC-07 Summary of the Order dated 27-02-2025 along with Order No. GSTIN 33HWJPK1239M1Z7/2023-24 dated 27-02-2025 (February 2024) passed by the first Respondent and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Renganathan

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

ORDER

Heard both sides.

2.The order impugned in this writ petition is appealable. It is true that the limitation period has already expired. Be that as it may, the assessee had already paid the entire tax.

3.Considering the grounds urged by the learned counsel for the petitioner and special facts and circumstances of this case, the petitioner



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is permitted to file an appeal before the appellate authority. If the appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be entertained without reference to limitation. The question of paying 10% of the disputed tax amount does not arise at all.

4.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

17.11.2025

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

To

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G.R.SWAMINATHAN, J.

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