



W.P(MD)No.24771 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24771 of 2025

and

W.M.P.(MD)No.19475 of 2025

TVL.PSK ENTERPRISES,
Represented by its Proprietrix Jothi,
GSTIN: 33CMIP J9695L1Z8,
No.156G/1, Sattur Main Road,
Kovilpatti – 628 501.

... Petitioner

Vs.

The State Tax Officer,
Kovilpatti – 1 Assessment Circle,
Ettayapuram Road,
Commercial Taxes Buildings,
Kovilpatti – 628 501.

... 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 records on the file of the respondent in GSTIN – 33CMIPJ9695L1Z8/2022-23 (Jan-23 – Feb-23) dated 13.11.2024 for the assessment year 2022-23 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to



W.P(MD)No.24771 of 2025

the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 13.11.2024. Appeal period has already expired. However, considering the special facts and circumstances of the case, the delay stands condoned, if the petitioner files an appeal within a period of four weeks from the date of receipt of a copy of this order. The petitioner has to pay 10% of the disputed tax amount as predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within four weeks as mentioned above, the benefit of this order shall stand recalled automatically.



W.P(MD)No.24771 of 2025

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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

11.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer,
Kovilpatti – 1 Assessment Circle,
Ettayapuram Road,
Commercial Taxes Buildings,
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W.P(MD)No.24771 of 2025

G.R.SWAMINATHAN, J.

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W.P(MD)No.24771 of 2025

**11.09.2025
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