



W.P(MD)No.24776 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.24776 of 2025

and

W.M.P.(MD)No.19477 of 2025

M/s.City Departmental Store,
Rep. by its Proprietor Shiek Fareed,
GSTIN 33BNRPS7549P1ZS, 2-A,
Thiruvalluvar Cross Street,
Anna Nagar, Palani.

... Petitioner

Vs.

The Deputy Commercial Tax Officer
Palani -I Assessment Circle,
Dindigul.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GST DRC 07 Ref. No.ZD330225224592P dated 21.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar,
Addl. Government Pleader.



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ORDER

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Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 21.02.2025. 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.

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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Palani -I Assessment Circle,
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G.R.SWAMINATHAN, J.

ias

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