



W.P(MD)No.25244 of 2025

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

WEB COPY

DATED : 15.09.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD)No.25244 of 2025

and

W.M.P.(MD)No.19789 of 2025

M/s.Vijay Auto Agency,  
Represented by its Partner,  
D.Aravinth Pon Prabhu,  
(33AADFV5251H1ZA),  
257, Asir Tower,  
Tiruchenthur Road,  
Bank of Baroda ATM,  
Palayamkottai, Tirunelveli.

... Petitioner

Vs.

The State Tax Officer - 3 (Data Analytics),  
O/o. The Joint Commissioner (ST) (IW),  
Commercial Tax Building,  
Tirunelveli.

... 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 DRC 07 Ref. No.ZD330625132890G dated 13.06.2025 and subsequent rectification order in ZD3307252006997 dated 19.07.2025 issued by the Respondent and



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quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

### **ORDER**

Heard both sides.

2.The primary grievance projected before me is that the respondent / Assessing Officer had not considered the petitioner's detailed explanation and passed a cryptic order. The learned counsel for the petitioner states that the amount demanded from the petitioner is to the tune of Rs.63,89,436/- and that he has to make a pre-deposit of 10% of the disputed tax for maintaining an appeal.

3.The petitioner is relegated to go before the appellate authority. Considering the special circumstances projected by the petitioner, the appellate authority is directed to dispose of the appeal on merits and in accordance with the within a period of three months. If the appellate



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authority finds merits in the contention now projected before me and remands the matter, amount paid by the petitioner towards pre-deposit shall be refunded forthwith and without any delay.

4.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

**15.09.2025**

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

The State Tax Officer - 3 (Data Analytics),  
O/o. The Joint Commissioner (ST) (IW),  
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**G.R.SWAMINATHAN, J.**

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