



W.P(MD)No.25099 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.25099 of 2025

and

W.M.P(MD)No.19690 of 2025

Tvl.QUALITY MARBLES & GRANITE,
Represented by its
Managing Partner
S.Benet Jeyasingh,
15/150E2, TVM Main Road,
Villukuri,
Kanniyakumari – 629 180.

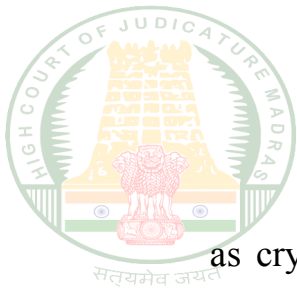
... Petitioner

Vs.

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Building,
Nagercoil.

... 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: 33AAAFQ5276E1ZF/2021-22 dated 15.04.2025 passed by the respondent under section 74 of TNGST Act 2017 and to quash the same



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as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

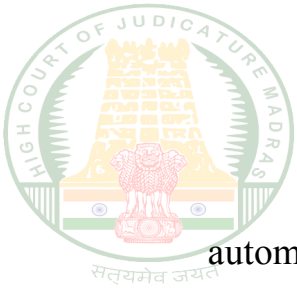
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The writ petitioner suffered an assessment order. The assessee ought to have filed an appeal within time. However, the appellant not only failed to do so but also did not act before the expiry of the condonable period. However, the delay is actually marginal.

3.The learned counsel for the petitioner states that within two weeks from the date of receipt of a copy of this order, an appeal will be filed before the appellate authority. The petitioner also undertakes to remit 10% of the disputed tax. If the aforesaid undertaking is adhered to by the petitioner, the order impugned in the writ petition shall stand



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automatically stayed. If the petitioner fails to do so, the benefit of this order would stand recalled.

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
MGA

Note: Issue order copy on 17.09.2025.

To

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Building,
Nagercoil.



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G.R.SWAMINATHAN, J.

MGA

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