



W.P(MD)No.27838 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.27838 of 2025

and

W.M.P(MD)No.21604 of 2025

Tvl.ATR Solar,
Represented by its
Proprietor,
Plot No.12A, Vaigai Nagar 2nd Street,
Kumaran Nagar Extn,
Madurai – 625 017.

... Petitioner

Vs.

The Deputy State Tax Officer,
Chokkikulam Assessment Circle,
Madurai.

... 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 impugned assessment order on the file of respondent vide GSTIN 33AGJPT1503A1Z0/2017-18 summary order reference no ZD331223268065N/2017-18 dated 29.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-2018.



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W.P(MD)No.27838 of 2025

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

Heard both sides.

2.The order impugned in this writ petition was passed on 29.12.2023. It has been wrongly titled as a show cause notice. The petitioner filed a rectification petition. The rectification petition was dismissed on 24.01.2025. Since it was uploaded only in the portal, the petitioner did not notice the same.

3.The petitioner through his counsel states that they would file an appeal within a period of three weeks from the date of receipt of a copy of this order. Taking into account the special facts and circumstances of this case, if such an appeal is filed within three weeks, it shall be entertained without reference to limitation and dispose of on merits. It is needless to mention that the petitioner has to make compulsory



W.P(MD)No.27838 of 2025

predeposit of 10% of the disputed tax amount. In other words, the petitioner has fulfil two conditions:

- a) File an appeal within 3 weeks form the date of receipt of a copy of this order; and
- b) Make a deposit of 10% of the disputed tax amount.

I make it clear that I have not gone into the merits of the matter.

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

09.10.2025

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

To

The Deputy State Tax Officer,
Chokkikulam Assessment Circle,
Madurai.



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W.P(MD)No.27838 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.27838 of 2025

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