



W.P(MD)No.28458 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28458 of 2025

and

W.M.P.(MD)No.22103 of 2025

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

... Petitioner

Vs.

The Commercial 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. ZD331223292307J/2017-18 dated 31.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-2018.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader



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ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 31.12.2023. 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.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai.

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G.R.SWAMINATHAN, J.

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