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W.P.(MD)NO.25796 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 24.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.25796 of 2025 AND
W.M.P.(MD)No.20187 of 2025

Vijay Auto Agency,
Rep. 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(Date Analytics),
O/o.The Joint Commissioner(ST)(IW),
Commercial Tax Buildings,
Tirunelveli.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in the impugned order in DRC 07 Ref.No.ZD330625133217 L dated 13.06.2025 and subsequent rectification order in D330725200654L dated 19.07.2025 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.Suresh Kumar,
Additional Government Pleader.



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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.40,64,688/- 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 law within a period of three months. If the appellate authority finds merit in the contention now projected before me and remands the matter, the amount paid by the petitioner towards pre-deposit shall be refunded forthwith and without any delay.



3

W.P.(MD)NO.25796 OF 2025

4.This writ petition is disposed of accordingly. No costs.

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Consequently, connected miscellaneous petition is closed.

24.09.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

PMU

To:

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



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4

W.P.(MD)NO.25796 OF 2025

G.R.SWAMINATHAN,J.

PMU

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