

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

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DATED: 22.09.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.25823 of 2025 AND
W.M.P.(MD)No.20216 of 2025

Tvl WINS HARDWARRES

Represented by its Proprietor Moses Winsely

GSTIN 33ACTPW2649G1Z2,

17-242/6, Jaya Complex, Main Road,

Kumarapuram,

Kanniyakumari-629 164

... Petitioner

Vs.

The State Tax Officer,

Thuckalay-1 Assessment Circle,

Commercial Taxes Buildings,

Kattathurai-629158.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33ACTPW2649G1Z2 / 2020-21 dated 24.02.2025 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by following the circular CBIC Circular No.193/05/2023-GST[F.No.CBIC-20001/5/2023-GST] dated 17.07.2023.



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For Petitioner : Mr. N. Sudalai Muthu

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

* * *

ORDER

Heard both sides.

2. The order under challenge is appealable. It appears that the appeal period has already expired. However, the delay is not inordinate. The tax portion has already been recovered. The petitioner has some arguable points to canvass.

3. Considering the special facts and circumstances of this case, this writ petition is disposed of with liberty to the writ petitioner to file an appeal before the appellate authority. If such an appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained without reference to limitation and disposed of on merits and in accordance with law. No costs. Consequently connected miscellaneous petition is closed.

22.09.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

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