



W.P(MD)No.26436 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD).No.26436 of 2025

and

W.M.P(MD).Nos.20525 and 20527 of 2025

M/s. Gopalakrishnan Mythily
Represented by its Proprietrix of M/s.Global Max,
61, Near Subra Tower,
New Street, Karur,
Tamil Nadu – 639 001.

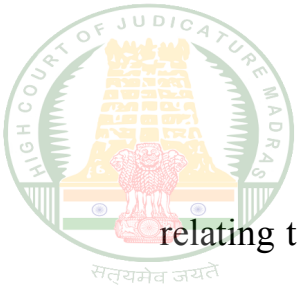
... Petitioner

Vs

The Superintendent of Central GST and Central Excise,
Karur - II Range,
Karur Division,
No.15, 1st Floor,
Gowripuram Extension,
Anna Nagar,
Karur, Tamilnadu - 639 002.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Certiorari, calling for the records



W.P(MD)No.26436 of 2025

relating to the impugned proceedings passed by the Respondent in the Order-

in-original No. 03/2025-GST (SUPDT) vide GSTIN - 33BFQPM1204L2ZF

dated 27.02.2025 for the year 2020-2021 to quash the same.

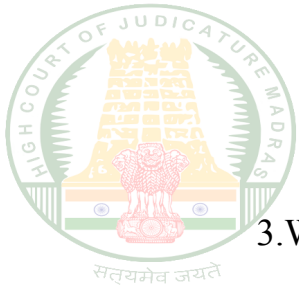
For Petitioner : Mr.R. Hemalatha,

For Respondent : Mr.R.Gowri Shankar

ORDER

Heard both sides.

2.The petitioner suffered the impugned order, dated 27.02.2025. It is an appealable order. The petitioner has also paid the entire tax amount. She only wants to file an appeal against the penalty alone. The appeal period is over. However taking into account the over all circumstances, I permit the petitioner to file an appeal within a period of four weeks, from the date of receipt of a copy of this order. If the appeal is filed in such period, it should be entertained by the appellate authority and given a disposal on merits.



W.P(MD)No.26436 of 2025

3. With the aforesaid liberty to the writ petitioner and direction to the appellate authority, the writ petition is disposed of. All the contentions of the petitioner are left open. No costs. Consequently, the connected miscellaneous petitions are closed.

24.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
LR



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W.P(MD)No.26436 of 2025

G.R.SWAMINATHAN, J.

LR

W.P(MD).No.26436 of 2025

24.09.2025