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W.P.(MD)NO.26458 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.26458 of 2025 AND

W.M.P.(MD)No.20537 of 2025

M/s.Sabari Foods (Cake Waves),
Rep. by its Partner Ramya,
33AEAFS8780H1ZS,
107/1,2, Famina Shopping Mall,
Williams Road, Tiruchirappalli.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Pallakarai Assessment Circle,
Trichy.

... 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 Ref.No.ZD330824302718C dated 31.08.2024 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar

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

* * *



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ORDER

Heard both sides.

2. The order impugned in the writ petition is appealable.

The time for appeal has already concluded. However, taking into account the special facts and circumstances of this case, I direct that if such an appeal is filed within a period of three 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.

3. The petitioner has to necessarily make pre-deposit of 10% disputed tax amount as per Section 107 of TNGST Act. It is needless to mention that once pre-deposit is made and the appeal is filed and entertained, the impugned assessment order would be automatically stayed. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

23.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
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W.P.(MD)NO.26458 OF 2025

To:

The Deputy Commercial Tax Officer,
Pallakarai Assessment Circle,
Trichy.



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W.P.(MD)NO.26458 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.26458 of 2025

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