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W.P.(MD)NO.26453 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.26453 of 2025 and
W.M.P.(MD)No.20534 of 2025

Tvl.Roja Trading Company,
Rep. By its Proprietor M.Nagendrael,
GSTIN 33AMFPN5682G1ZX,
70, Main Bazar,
Virudhunagar – 626 001.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Virudhunagar-1 Assessment Circle,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar.

... 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: 33AMFPN5682G1ZX/2020-21 dated 24.02.2025 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after considering the reply and records filed by the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

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ORDER

Heard both sides.

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

The petitioner is given liberty to file an appeal before the appellate authority. If such an appeal is filed within a period of three weeks from the date of receipt of a copy of this order, it shall be entertained without reference to limitation. Since it appears that the entire disputed tax amount has already been recovered, the petitioner can very well file an appeal without making the mandatory pre-deposit and the attachment of the writ petitioner's bank account shall be lifted. All the contentions of the petitioner are left open. This writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

23.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU



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W.P.(MD)NO.26453 OF 2025

To:

The Deputy State Tax Officer-2,
Virudhunagar-1 Assessment Circle,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar.



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G.R.SWAMINATHAN,J.

PMU

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