



W.P(MD)No.26564 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26564 of 2025

and

W.M.P(MD)No.20602 of 2025

Tvl.V.V.MARINE PRODUCTS,
Represented by its Partner
S.Jegatheesan,
GSTIN 33AALFV2122R1ZT,
17C, Keeraikaranthattu,
Mahadevankulam (Po),
Tisaiyanvillai,
Tirunelveli – 627 657.

... Petitioner

Vs.

The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AALFV2122R1ZT/2020-21 dated 21.02.2025 passed by the



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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 considering the reply and records filed by the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The order impugned in the writ petition is appealable. However, the time for filing an appeal has expired.

3.The learned counsel for the petitioner points out that there has been a violation of principles of natural justice. It is further pointed out that the order was also not formally communicated to the assessee.

4.Taking all these aspects, the petitioner is permitted to prefer an appeal. If such an appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be entertained without

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reference to limitation and dispose it of on merits. Upon the petitioner making the mandatory predeposit of 10% of the disputed tax amount, the attachment effected on the writ petitioner's bank account shall stand automatically lifted. All the contentions of the writ petitioner are left open.

5.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

25.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.



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G.R.SWAMINATHAN, J.

MGA

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