



W.P(MD)No.26957 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 25.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26957 of 2025

and

W.M.P(MD)No.20937 of 2025

Tvl.Suprabhatham Graphic India Private Limited,
Represented by its
Director G.Suresh Kumar,
157/1 P.K.N.Road,
Sivakasi,
Virudhunagar District – 626 189.

... Petitioner

Vs.

The Assistant Commissioner,
Sattur – 2 Circle,
Commercial Taxes Building,
Virudhunagar District.

... 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 pertaining to the impugned order passed by the respondent vide his order in GSTIN:33AAICS4380G1ZC/2018-19, Dated 26.04.2024 and quash the same as it is illegal, without jurisdiction and in



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gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Heard both sides.

2.The petitioner suffered an adverse assessment order on 26.04.2024. Aggrieved by the same, the assessee filed a rectification application and the same was rejected on 20.01.2025. The petitioner has already filed an appeal challenging the levy of tax and has also paid 10% of the predeposit amount. The matter is currently pending before the appellate authority in A.P.No.141 of 2023. The impugned challenge pertains to levy of penalty and interest.

3.Even though the appeal time has expired, taking into account the fact that the appeal against levy of tax is pending before the appellate



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authority, I permit the petitioner to file an appeal within a period of four weeks from the date of receipt of the impugned order. If within the said period the appeal is filed, it shall be entertained without reference to limitation and it shall be taken up along with A.P.No.141 of 2023.

4.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 Assistant Commissioner,
Sattur – 2 Circle,
Commercial Taxes Building,
Virudhunagar District.



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G.R.SWAMINATHAN, J.

MGA

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