



WEB COPY



1

W.P.(MD)NO.28018 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.28018 of 2025 AND
W.M.P.(MD)Nos.21769 & 21771 of 2025

M/s.Nehru Contractors,
Rep. by its Proprietor R.Nehru,
No.181-A/1, Pudur, Mathur,
Kumaramangalam,
Pudukottai – 622 515.

... Petitioner

Vs.

State Tax Officer-(Inspection),
O/o.Joint Commissioner(ST),
Intelligence, Trichy Division,
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 of the impugned order in Ref.No.GSTIN: 33AFHPN4248P1ZZ/2023-24 dated 26.11.2024 on the file of the respondent and quash the same.

For Petitioner : Mr.K.Shwathini,
for M/s.Salai Varun Isai Azhagan.

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

* * *



WEB COPY



ORDER

Heard both sides.

2. The writ petitioner suffered an assessment order at the hands of the respondent. Appeal was not preferred in time and condonable period has also expired. But the delay is rather marginal.

3. Considering the facts and circumstances of this case, indulgence can be shown. The petitioner through their counsel undertakes to file an appeal before the appellate authority within a period of seven days from the date of receipt of a copy of this order. Upon such an appeal being filed, it shall be entertained without reference to limitation and disposed of on merits and in accordance with law.

4. 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 petitions are closed.

10.10.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

The State Tax Officer-(Inspection),
O/o.Joint Commissioner(ST),
Intelligence, Trichy Division,
Trichy.



4

W.P.(MD)NO.28018 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.28018 of 2025

10.10.2025