



W.P(MD)No.27981 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.27981 of 2025

and

W.M.P.(MD)No.21732 of 2025

Tvl.HARITHA PAPER TUBES,
Represented by its Proprietor,
V.Ravi Chandran,
GSTIN 33ARCPR5967Q1ZX,
8/2395 F1, NA, Indra Nagar,
Reserveline Sivakasi West,
Virudhunagar – 626 124.

... Petitioner

Vs.

The Assistant Commissioner (ST) - 1,
Sivakasi 1, Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.

... 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 33ARCPR5967Q1ZX/2020-21 dated 07.02.2025 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same



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as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 07.02.2025. Appeal period has already expired. However, considering the special facts and circumstances of the case, the delay stands condoned, if the petitioner files an appeal within a period of four weeks from the date of receipt of a copy of this order. The petitioner has to pay 10% of the disputed tax amount as predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within four weeks as mentioned above, the benefit of this order shall stand recalled automatically.



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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

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NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The Assistant Commissioner (ST) - 1,
Sivakasi 1, Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.



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G.R.SWAMINATHAN, J.

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