



W.P(MD)No.28013 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28013 of 2025

and

W.M.P.(MD)No.21766 of 2025

Tvl. SPSM Engineering Construction,
Represented by its Proprietrix,
C.Selvamani,
GSTIN 33BVUPS7288A2ZZ,
5/53Q1, Kuberan City,
Kulasekarapuram,
Kanniyakumari - 629 004.

... Petitioner

Vs.

The Deputy State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street, Nagercoil.

... 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 33BVUPS7288A2ZZ /2020-21 dated 17.02.2025 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



W.P(MD)No.28013 of 2025

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 17.02.2025. 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.



W.P(MD)No.28013 of 2025

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

Consequently, connected miscellaneous petition is closed.

09.10.2025

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

The Deputy State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street, Nagercoil.



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W.P(MD)No.28013 of 2025

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.28013 of 2025

09.10.2025