



W.P(MD)No.28491 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28491 of 2025

and

W.M.P.(MD)Nos.22296 & 22299 of 2025

Tvl.Shaleo Impex,
represented by its
Proprietor Maryndo V Rayen,
3 South Raja Street,
Tuticorin District.

... Petitioner

Vs.

The Assistant Commissioner,
Tuticorin-II,
Commercial Taxes Building,
Tuticorin 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 Reference No.ZD330425208180Y, GSTIN 33AKVPM0682R1Z9 Tax period. APR-2020-MAR-2021 dated 28.04.2025 and quash the same as it is illegal without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of personal Hearing as per the provisions of the GST Act.



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For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 28.04.2025. 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.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Assistant Commissioner,
Tuticorin-II,
Commercial Taxes Building,
Tuticorin District.



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G.R.SWAMINATHAN, J.

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