



W.P(MD)No.28198 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.28198 of 2025

and

W.M.P.(MD)No.21916 of 2025

M/s.Vivegam Travels,
Represented by its Proprietor,
G.Vivekanandan,
No. 135 and 136, Great Cotton Road,
Tuticorin - 628 001.

... Petitioner

Vs.

The State Tax Officer (ST)(FAC),
Tuticorin - III Assessment Circle,
Commercial Tax Buildings,
Tuticorin.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 33ABPPV7993M1ZF / 2019-2020 dated 31.08.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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For Petitioner : Mr.S.Karunakar

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 31.08.2024. 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. On making 10% predeposit of the disputed tax amount, the attachment effected on the writ petitioner's bank account shall stand lifted. 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.

09.10.2025

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

The State Tax Officer (ST)(FAC),
Tuticorin - III Assessment Circle,
Commercial Tax Buildings,
Tuticorin.



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G.R.SWAMINATHAN, J.

ias

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