



W.P(MD)No.29949 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29949 of 2025

and

W.M.P(MD)No.23168 of 2025

Tvl.Thiru.M.Alagar Contractor,
Represented by its Contractor
M.Alagar,
No.23, Veerapandiyapuram West Street,
Devakottai,
Sivagangai District – 630 302.

... Petitioner

Vs.

The State Tax Officer – IV (Inspection),
Virudhunagar Intelligence,
Virudhunagar.

... 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 impugned assessment order on the file of respondent vide GSTIN.
33AHXPA4104H1ZM/2020-21 dated 23.10.2024 and quash the same as



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illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan
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 23.10.2024. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, 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 thirty days 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.

25.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

The State Tax Officer – IV (Inspection),
Virudhunagar Intelligence,
Virudhunagar.



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G.R.SWAMINATHAN, J.

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