



W.P(MD)No.28759 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 14.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28759 of 2025

and

W.M.P.(MD)Nos.22347 and 22350 of 2025

M.Latha

... Petitioner

Vs.

The Sales Tax Officer,
Commercial Taxes Department,
Kovilpatty-1 Office,
Kovilpatty,
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 related to the orders passed in GSTIN. 33ACUPL4667NIZR/2020-21, DT.20.02.2022 and and orders passed GSTIN. 33ACUPL4667NIZR/2020-21, consequential dated 17.02.2025 by the respondent, and quash the same as illegal and direct the respondent to redo the assessment related to interest and late fee and penalty afresh after providing me an opportunity of personal hearing as per the provision of the GST Act.



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For Petitioner : Mr.R.Ramasamy

For Respondent : Mr.R.Sureshkumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The orders impugned in this writ petition are appealable. The learned counsel for the petitioner states that the appeal period has already expired and that there is no provision for condonation also. However, considering the ex-ordinary circumstances obtaining in this case, I permit the petitioner to file an appeal before the appellate authority. If such an appeal is filed within a period of eight weeks from the date of receipt of a copy of this order, it shall be entertained without reference to limitation and given disposal on merits and in accordance with law. Of course, the petitioner will have to make mandatory pre-deposit of 10% of the disputed tax amount. I have not gone into the merits of the matter.



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

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Consequently, connected miscellaneous petitions are closed.

14.10.2025

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

The Sales Tax Officer,
Commercial Taxes Department,
Kovilpatty-1 Office,
Kovilpatty,
Tuticorin District.



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G.R.SWAMINATHAN, J.

ias

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