



W.P(MD)No.29008 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.29008 of 2025

and

W.M.P.(MD)No.22486 of 2025

Tvl. Thangam Grand,
Unit of Pandiyan Automobiles (P) Ltd.,
Represented by its Chairman,
P.Rajangam,
GSTIN 33AADCP5203C1Z4,
48, Bypass Road,
Old Pandian Nagar,
Madurai - 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
West Veli Assessment Circle,
Commercial Taxes Buildings,
Madurai - 20.

... 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 33AADCP5203C1Z4/2018-19 dated 25.11.2022 for the assessment year 2018-19 under section 74 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, undue enrichment,



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without jurisdiction further direct the respondent to pass an assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 25.11.2022. 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.



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

Consequently, connected miscellaneous petition is closed.

14.10.2025

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

The Assistant Commissioner (ST) (FAC),
West Veli Assessment Circle,
Commercial Taxes Buildings,
Madurai - 20.



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G.R.SWAMINATHAN, J.

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