



WEB COPY



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W.P.(MD)NO.29257 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.29257 of 2025 AND
W.M.P.(MD)Nos.22620 & 22621 of 2025

Marthandam Honey Agencies,
Rep. by its Partner,
Jothilakshmi,
No.21, Perumal South Car Street,
Tirunelveli.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Tirunelveli Junction Assessment Circle-2,
Commercial Taxes Department Building,
A.R.Line Road, Palayamkottai,
Tirunelveli – 627 002.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records from the file of the respondent in the impugned order in reference No.ZD330225279829X in GSTIN/ID No.33AATFM7791F1ZQ dated 26.02.2025 passed for the F.Y. 2020-21 and quash the same as violative of principles of natural justice and erroneous on facts and law.

For Petitioner : Mr.D.Kanagasundaram
For Respondent : Mr.R.Sureshkumar,
Additional Government Pleader.

* * *

**ORDER**

Heard both sides.

2. The writ petitioner suffered an assessment order at the hands of the respondent. Appeal was preferred in time and condonable time has also expired. But the delay is rather marginal.

3. Considering the facts and circumstances of this case, indulgence can be shown. The petitioner through their counsel undertakes to file the appeal before the appellate authority within a period of seven days from the date of receipt of a copy of this order. Upon such an appeal being filed, it shall be entertained without reference to limitation and disposed of on merits and in accordance with law.

4. The petitioner has to necessarily make pre-deposit of 10% disputed tax amount as per Section 107 of TNGST Act. It is needless to mention that once pre-deposit is made and the appeal is



filed and entertained, the impugned assessment order would be automatically stayed. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

25.10.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The Assistant Commissioner(ST),
Tirunelveli Junction Assessment Circle-2,
Commercial Taxes Department Building,
A.R.Line Road, Palayamkottai,
Tirunelveli – 627 002.



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G.R.SWAMINATHAN,J.

PMU

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