



W.P(MD)No.29892 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29892 of 2025

and

W.M.P(MD)Nos.23133 & 23134 of 2025

SHREE J.V.AGENCY,
Represented by its Proprietor,
Jeya Murugan,
S/o.Kodiarasan,
112A, Na, Keelalaxmipuram,
Kayalpattinam, Tiruchendur,
Tamil Nadu – 628 204.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai – 625 020,
Camp Office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli – 627 002.

2.The Assistant Commissioner,
Tuticorin – III, Assessment Circle,



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Tuticorin – III, No.6R, North Cotton Road,
Thoothukudi,
Tamil Nadu – 628 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the order passed by the second respondent passed in Order No.ZD3305231181221/2019-2020/ dated 25.05.2023/ GSTIN 33AQPPJ3377A1ZZ in respect of the periods from April 2019 - March 2020.

For Petitioner : Mr.S.Muthu Kumar Raja
For Respondents : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 25.05.2023. 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



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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.

3.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

25.10.2025

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

To

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G.R.SWAMINATHAN, J.

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