



W.P(MD)No.30044 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30044 of 2025

and

W.M.P(MD)Nos.23228 & 23230 of 2025

M.Ponnusamy

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tiruverumbur Assessment Circle,
Trichy.

2.The State Tax Officer,
Tiruverumbur Assessment Circle,
Trichy.

... 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 relating to the order dated 30.04.2024 in ref.GSTIN No. 33AGWPP6510A2ZH/2018-19 of the second respondent in respect of the year 2018-19 and quash the same.



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For Petitioner : Mr.C.Mahadevan Chinnadurai
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 30.04.2024. 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.

3.The petitioner need not make any mandatory pre-deposit of 10% because the entire tax amount has already been recovered. Even though there is considerable delay, I am granting relief only taking note of the fact that the entire amount has been recovered. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



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4.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

1.The Assistant Commissioner (ST),
Tiruverumbur Assessment Circle,
Trichy.

2.The State Tax Officer,
Tiruverumbur Assessment Circle,
Trichy.



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G.R.SWAMINATHAN, J.

MGA

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