



W.P(MD)No.29423 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29423 of 2025

and

W.M.P.(MD)No.22733 of 2025

Tvl.AKS Product and Traders,
Represented by its Proprietor,
Subbu Reddiar Kaliaraj,
4/18/3 Ettayapuram Road,
Sankaraperi Village,
Thoothukudi District - 628 002.

... Petitioner

Vs.

The State Tax Officer,
Commercial Taxes Building,
Ettayapuram Circle,
Thoothukudi District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent in GSTIN:33AVXPK3956B1ZD/2020-21, Tax Period 2020-2021, dated 17.02.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and



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further direct the Respondent to re-do the assessment afresh after providing me an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 17.02.2025. 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.

22.10.2025

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

The State Tax Officer,
Commercial Taxes Building,
Ettayapuram Circle,
Thoothukudi District.



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G.R.SWAMINATHAN, J.

ias

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