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W.P.(MD)NO.29561 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.29561 of 2025 AND

W.M.P.(MD)No.22868 of 2025

Tvl.A.R.M.Logistics,

Rep. by its Proprietrix S.Miffrilla,

GSTIN 33ALOPM3496R1Z4,

110/5B, Goodshed Road,

Pudukkottai – 622 003.

... Petitioner

Vs.

The Assistant Commissioner(ST),

Pudukkottai-1 Assessment Circle,

Commercial Taxes Buildings,

Pudukkottai.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Reference No.33ALOPM3496R1Z4/2020-21 dated 24.02.2025 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

**ORDER**

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Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 24.02.2025. Appeal period has already expired. However, considering the special facts and circumstances of the case, the petitioner is permitted to file an appeal. If the appeal is filed within a period of four weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to limitation and dispose of the same on merits and in accordance with law. Of course the petitioner has to pay 10% of the penalty amount as pre-deposit. If the petitioner fails to remit the pre-deposit amount and / or file an appeal within four weeks 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 petition is closed.

17.10.2025

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

The Assistant Commissioner(ST),
Pudukkottai-1 Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai.



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G.R.SWAMINATHAN,J.

PMU

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