BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.29571 of 2025 AND
W.M.P.(MD)Nos.22879 & 22881 of 2025

Tvl.Toptech Engineering Company Private Ltd.,
Rep. by its Managing Director: K.Puhazhenthi,
No.2/144, Venman Kondan, Manakethi,
Ariyalur – 621 804. ... Petitioner

Vs.

The State Tax Officer-Inspection-IV,
O/o.Joint Commissioner(ST), Intelligence,
No.c/107, B2, Second Floor, 7th Cross Street,
Northeast Extension, Thillai Nagar,
Trichy – 620 018. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33AAECT0183G1ZM/2020-21 dated 20.02.2024 and Form GST DRC-07 issued in reference No.ZD330224117927G dated 20.02.2024 uploaded in the GSTIN portal and quash the same as without jurisdiction.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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ORDER

Heard both sides.

2. The writ petitioner suffered an assessment order at the hands of the respondent. Appeal was not 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 an 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.

17.10.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

The State Tax Officer-Inspection-IV,
O/o.Joint Commissioner(ST), Intelligence,
No.c/107, B2, Second Floor, 7th Cross Street,
Northeast Extension, Thillai Nagar,
Trichy – 620 018.

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.29570 of 2025

17.10.2025