



W.P(MD)No.29751 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29751 of 2025

and

W.M.P.(MD)No.23015 of 2025

Tvl.Grace Air Conditioner,
Represented by its Proprietrix K.Punitha Pushpaviji,
GSTIN 33CDLPP8241G1ZD,
A/1, NA, 10th Cross East, Rahumaniyapuram,
Thillai Nagar,
Tiruchirappalli-620018.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Woraiyur Assessment Circle,
Commercial Taxes Buildings,
Trichy-18.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to call for the records on the file of the respondent in GSTIN 33CDLPP8241G1ZD/2021-22 dated 31.12.2024 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, 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



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ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 31.12.2024. Appeal period has already expired. The petitioner is permitted to file an appeal within 30 days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of-course, 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.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

22.10.2025

Index : Yes / No
Internet : Yes/ No
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To

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The Assistant Commissioner (ST),
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G.R.SWAMINATHAN, J.

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W.P(MD)No.29571 of 2025

22.10.2025