



W.P(MD)No.30073 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30073 of 2025

and

W.M.P(MD)No.23262 of 2025

Tvl.DHANALAKSHMI SRINIVASAN

SUGARS (P) LTD.,

Represented by its

Executive Director

N.Chinnappan,

GSTIN 33AACCD7684E1ZO,

17, Keeraikaranthattu,

Tisayanvilai,

Tirunelveli – 627 657.

... Petitioner

Vs.

The State Tax Officer,

Nanguneri Assessment Circle,

Commercial Taxes Buildings,

Nanguneri.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN



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33AACCD7684E1ZO/2020-21 dated 26.02.2025 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.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner challenges the impugned order dated 26.02.2025 passed by the respondent. It is appealable. It appears that the time has already expired. He has arguable points on merits. The petitioner spent time in pursuing the remedy of rectification.

3.Considering the special facts and circumstances of this case, if the petitioner files an appeal within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to limitation. The petitioner appears



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to have already paid a substantial amount. Be that as it may, the petitioner has to pay the mandatory pre-deposit of 10% of the disputed tax amount.

On such payment, appeal shall be entertained without reference to limitation. All the contentions of the petitioner are left open.

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

24.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.



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G.R.SWAMINATHAN, J.

MGA

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