



W.P(MD)No.30640 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30640 of 2025

and

W.M.P.(MD)Nos.23779 & 23780 of 2025

P.Thangaswamy

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Nagercoil (Rural),
Kanyakumari District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order passed by the respondent in his proceedings in GSTIN - 33ABTPT9116G1Z7/2020-2021 dated 22.02.2025 and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

For Respondent : Mr.R.Sureshkumar
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 22.02.2025. 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 petitions are closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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To

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G.R.SWAMINATHAN, J.

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