



W.P(MD)No.30771 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 30.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30771 of 2025

and

W.M.P(MD)No.23946 of 2025

M/s.G.D.Foundations,
Represented by its Partner
N.Velu,
GSTIN: 33AAFFG9248M1ZZ,
4C, Sai Prema, Sathya Sai Nagar,
Madurai – 625 003.

... Petitioner

Vs.

The State Tax Officer – 1 (Date Analytics),
Office of the Joint Commissioner
(ST) (Intelligence),
Madurai Division,
C T Buildings,
Madurai.

... 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 on the file of the respondent in GSTIN : 33AAFFG9248M1ZZ/2017-18 dated 22.11.2024 for the assessment year 2017-18 under Section 74 of



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TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 22.11.2024. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty 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 thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



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3.This Writ Petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

30.10.2025

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

To

The State Tax Officer – 1 (Data Analytics),
Office of the Joint Commissioner
(ST) (Intelligence),
Madurai Division,
C T Buildings,
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G.R.SWAMINATHAN, J.

MGA

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