



W.P(MD)No.30772 of 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 30.10.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.30772 of 2025**

**and**

**W.M.P(MD)No.23963 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 Commercial Tax Officer,  
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 DRC 07 Ref.No. ZD330125195227G dated 23.01.2025 for the assessment year 2022-23 under Section 74 of TNGST Act, 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.



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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 23.01.2025. 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 Commercial Tax Officer,  
Madurai.



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**G.R.SWAMINATHAN, J.**

MGA

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