



W.P.(MD)No.31083 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31083 of 2025

and

W.M.P.(MD)No.24297 of 2025

G.Parthiban

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tuticorin-2 Assessment Circle,
Tuticorin District.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN-33AFTPP5441G1Z7, Tax Period 2018-2019, dated 19.03.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner :Mr.A.Satheesh Murugan

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 19.03.2025. 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 petition is closed.

31.10.2025

NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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G.R.SWAMINATHAN, J

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