



W.P.(MD)No.31052 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.31052 of 2025

and

W.M.P.(MD)No.24270 of 2025

Tvl.Raja Match Works,
Represented by its Proprietor Mr.Saravanan,
7/238-1, North Street,
Elayirampennai,
Virudhunagar District-626 201.

... Petitioner

Vs.

The State Tax Officer,
Sattur-1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar District.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for records pertaining to the impugned order passed by the Respondent vide her order in Form GST DRC-07, Case ID No. GSTIN/33DASPS1311F1ZT/2019-20, Tax Period Apr 2019 to March 2020, dated 29.08.2024 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 me an opportunity of Personal Hearing as per the provisions of the GST Act.



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For Petitioner :Mr.A.Satheesh Murugan

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 29.08.2024. 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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