



W.P.(MD)No.30897 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30897 of 2025

and

W.M.P.(MD)No.24093 of 2025

Tvl.Sri Balaji Marketing,
Represented by its Proprietor,
M.Gopikrishnan,
9/5/1, Bazaar Street,
Ayyampalayam,
Dindigul District 624 204.

... Petitioner

Vs.

The State Tax Officer-II,
Roving Squad,
Office of the Joint Commissioner (ST),
Intelligence, Madurai Division,
Madurai District 625 020.

... 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 his order in GSTIN33AKGPG0781N1Z2/2020-21, Dated 23.12.2024 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



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after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner :Mr.A.Satheesh Murugan

For Respondent :Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 23.12.2024. 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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WEB COPY 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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To

The State Tax Officer-II,
Roving Squad,
Office of the Joint Commissioner (ST),
Intelligence,
Madurai Division,
Madurai District 625 020.



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G.R.SWAMINATHAN, J

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