



W.P(MD)No.31422 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 04.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31422 of 2025

and

W.M.P.(MD)No.24628 of 2025

Tvl.Chinnasami Builders,
Rep. by its Proprietor,
P.Radhakrishnan,
GSTIN 33BAKPP0828G2ZR,
1/95, Ambalakkara Street,
Pugal, Sillathur,
Thanjavur – 614 902.

... Petitioner

Vs.

The State Tax Officer,
Thanjavur - 1 Assessment Circle,
Commercial Taxes Buildings,
Thanjavur.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33BAKPP0828G2ZR /2019-20 dated 03.06.2024 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same



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as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 03.06.2024. 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. Since more than 10% of the pre-deposit has already been recovered from the petitioner, the petitioner need not pay 10% of the disputed tax amount as pre-deposit. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled



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automatically. On filing of such appeal, the attachment made on the petitioner's bank shall stand lifted forthwith and without any delay.

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

04.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer,
Thanjavur - 1 Assessment Circle,
Commercial Taxes Buildings,
Thanjavur.



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G.R.SWAMINATHAN, J.

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