



W.P(MD)No.31374 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31374 of 2025

and

W.M.P.(MD)No.24571 of 2025

M/s.OM AGENCIES,
Represented by its Proprietor,
M.Manokaran,
GSTIN 33BKAPM0512Q1ZA
148, Ariyalur Road,
Pullampadi,
Tiruchirappalli.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Lalgudi Assessment Circle,
Commercial Tax Building,
Lalgudi.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GST DRC 07 Ref. No. ZD3302252536788 dated 25.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 25.02.2025. 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 pre-deposit. If the petitioner fails to remit the pre-deposit 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.

04.11.2025

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

The Deputy Commercial Tax Officer,
Lalgudi Assessment Circle,
Commercial Tax Building,
Lalgudi.



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G.R.SWAMINATHAN, J.

ias

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