



W.P(MD)No.31843 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 07.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31843 of 2025

and

W.M.P(MD)Nos.25040 & 25041 of 2025

Tcl.K.Muthusamy,
Represented by its Proprietor
K.Muthusamy,
4/7-1, Raj Residency,
1st Floor, Kovai Road,
Andankovil East,
Karur,
Tamil Nadu – 639 008.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Karur – 2 Assessment Circle,
Karur, Erode,
Tamil Nadu.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33AKYPM3572H2ZN/2018-2019 dated 24.07.2025



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along with the consequential proceedings under Section 73 of the Act issued vide FORM DRC-07 Ref. No. ZD330725270316D dated 24.07.2025 for the financial year 2018-2019, to quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.This is the second round of litigation. The learned counsel appearing for the petitioner states that the impugned order is non speaking. There appears to be some considerable force in this contention.

3.The learned Government Advocate states that since 90% of the disputed tax has already been recovered, the petitioner can as well avail the appeal remedy without making the mandatory predeposit of 10% of the disputed tax amount.



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4.I therefore permit the petitioner to file an appeal. If such appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be entertained not only without reference to limitation but also without insisting on making any pre-deposit of 10% of the disputed tax amount. All the contentions of the writ petitioner are left open.

5.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

07.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The Assistant Commissioner (ST),
Karur – 2 Assessment Circle,
Karur, Erode,
Tamil Nadu.



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G.R.SWAMINATHAN, J.

MGA

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