



W.P(MD)No.31390 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.31390 of 2025

and

W.M.P.(MD)No.24593 of 2025

Tvl. BHUVANA ENTERPRISES,
Rep. by its Proprietor,
C.Manikandan,
GSTIN 33BGEP4267Q1ZV
469-9, 469-14, Barambur,
Illupur Taluk,
Pudukkottai- 622102.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Pudukkottai - 3 Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai.

... 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-33BGEP4267Q1ZV /2020-21 dated 17.02.2025 passed by the Respondent under section 73 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.

For Petitioner : Mr.N.Sudalai Muthu

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 17.02.2025. 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. On remittance of 10% pre-deposit for the



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purpose of filing 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 Deputy State Tax Officer-1,
Pudukkottai - 3 Assessment Circle,
Commercial Taxes Buildings,
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G.R.SWAMINATHAN, J.

ias

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