



W.P(MD)No.31935 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31935 of 2025

&

W.M.P.(MD)No.25116 of 2025

M/s.P.S.Thinakaran Store,
Represented by its Proprietor P.S.Thinakaran,
33APLPT7787F1Z7,
4, Keel Madurai Station Road,
Kamarajapuram,
Madurai.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Kamarajar Salai Assessment Circle,
Commercial Tax Building,
Madurai.

... 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 in the impugned Order in GSTIN 33APLPT7787F1Z7 / 2018-19 dated 29.04.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader



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ORDER

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Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 29.04.2024. Appeal period has already expired. The petitioner is permitted to file an appeal within 30 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 four weeks as mentioned above, the benefit of this order shall stand recalled automatically.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

10.11.2025

Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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