



W.P(MD)No.31993 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31993 of 2025

and

W.M.P(MD)Nos.25181 & 25182 of 2025

Tvl New Raja Agencies,
Represented by its Partner
S.Rajasekar,
No.1A, New Raja Complex,
Nagunagar Second Street,
Bethaniyapuram,
Madurai – 625 016.

... Petitioner

Vs.

- 1.The Deputy Commissioner (State Tax),
GST Appeal, C.T.Building,
Dr.Thangaraj Salai,
Madurai – 20.
- 2.The Deputy State Tax Officer /
Deputy State Tax Officer – 2,
O/o.The Deputy Commercial Tax Officer
cum Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai.

... Respondents



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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 pertaining to the impugned order of the second Respondent in Ref. No ZD3308242518637 dated 28.08.2024 and its consequential rectification order of the 2nd respondent in Ref.No.ZD331124296403L dated 29/11/2024 for the tax period April 2019 to March 2020.

For Petitioner : Mr.M.Arun Kumar
For Respondents : Mr.J.K.Jeyaselan
Advocate Government

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 28.08.2024. 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. Of course, the petitioner has to pay 10% of the disputed tax amount as predeposit. Since there is delay of almost one year in this case, apart from remitting the mandatory 10% pre-deposit, the petitioner will have to remit further



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10% of the disputed tax amount. Only thereafter the appeal shall be numbered and disposed of on merits and in accordance with law. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically. On the remittance of the aforesaid amount, the attachment made on the petitioner's bank account shall stand lifted immediately thereafter.

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

11.11.2025

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

To

1.The Deputy Commissioner (State Tax),
GST Appeal, C.T.Building,
Dr.Thangaraj Salai, Madurai – 20.

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G.R.SWAMINATHAN, J.

MGA

2.The Deputy State Tax Officer /
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O/o.The Deputy Commercial Tax Officer
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