



W.P(MD)No.31819 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.31819 of 2025

and

W.M.P(MD)No.25007 of 2025

Tvl.King Marine Service,
Represented by its Proprietor
Jesudosan Rajan,
Door No.3/39, Yathavar Street,
Pudukottai,
Thoothukudi District – 628 103.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Tuticorin – III Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

... 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 pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN: 33AEQPR1572Q1ZP/2022-23, Tax Period 2022-23 (April 2022 to March 2023), dated 13.05.2025 and quash



W.P(MD)No.31819 of 2025

the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 13.05.2025. 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 predeposit. 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.



W.P(MD)No.31819 of 2025

WEB COPY

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

07.11.2025

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

To

The Deputy State Tax Officer – 1,
Tuticorin – III Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.



WEB COPY



W.P(MD)No.31819 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.31819 of 2025

07.11.2025