



W.P(MD)No.31978 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.31978 of 2025

and

W.M.P(MD)No.25165 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.

1.The State Tax Officer – 1 (DATA),
Office of the Joint Commissioner (ST),
Intelligence Wing,
Tirunelveli Division,
Tirunelveli District.

2.The Commercial Tax Officer,
Office of the Joint Commissioner (ST),
Intelligence Wing,
Tirunelveli Division,
Tirunelveli District.

... 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 Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the first Respondent vide his proceedings in GSTIN: 33AEQPR1572Q1ZP/2022-23, Tax Period: April 2022 to March 2023, dated 04.03.2025 and its consequential summary of the order passed by the 2nd Respondent in Form GST DRC-07 bearing Reference No. ZD3303250217730, dated 05.03.2025 and quash 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 Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondents. The order was passed on 05.03.2025. 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



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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.

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

11.11.2025

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

To

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Office of the Joint Commissioner (ST),
Intelligence Wing,
Tirunelveli Division,
Tirunelveli District.

2.The Commercial Tax Officer,
Office of the Joint Commissioner (ST),
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G.R.SWAMINATHAN, J.

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