



W.P(MD)No.31992 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.31992 of 2025

&

W.M.P.(MD)No.25180 of 2025

Tvl.A.Muthiahsamy,
Contractor,
GSTIN 33AISPM0025B1ZS,
4/136, North Street,
Keelavellakal,
Thuvarankadu-627 806.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi.

... 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 33AISPM0025B1ZS /2019-20 dated 13.06.2023 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.



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For Petitioner : Mr.N.Sudalai Muthu

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 13.06.2023. 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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To

The Assistant Commissioner (ST) (FAC)
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi.



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G.R.SWAMINATHAN, J.

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