



W.P(MD)No.32217 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.32217 of 2025

and

W.M.P(MD)No.25345 of 2025

Tvl.SELVI STORES,
Represented by its Proprietor
Irudhayaraj,
GSTIN 33ABEPI5899Q1ZU,
365, NA, Thondi Road,
Puliadi Thambam,
Sivaganga – 630 551.

... Petitioner

Vs.

The State Tax Officer,
Sivagangai Assessment Circle,
C.T.Buildings,
Sivagangai.

... 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 33ABEPI5899Q1ZU /2017-18 dated 10.09.2024 passed by the Respondent under Section 74/73 of TNGST Act 2017 and to quash the



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same as cryptic, barred by limitation, non-speaking, illegal ,arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh.

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 10.09.2024. 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. 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 filing of the appeal, the attachment effected on the petitioner's bank account shall stand lifted immediately.



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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

The State Tax Officer,
Sivagangai Assessment Circle,
C.T.Buildings,
Sivagangai.



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G.R.SWAMINATHAN, J.

MGA

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