



W.P(MD)No.31879 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31879 of 2025

&

W.M.P.(MD)Nos.25066 & 25068 of 2025

M/s.Nayeem Cashews,
Represented by its Proprietor H.Anzar,
GSTIN 33ACZPA767G1ZE,
2/50-55, Kottarathuvilai Kulapuram,
Vilavancode,
Kanyakumari-629153.

... Petitioner

Vs.

The Superintendent of CGST and Central Excise,
Marthandam Range
48/1-4, First Floor, Sivaraj Building,
Tower Junction,
Nagercoil-629001.

... 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 Order in Original No. GST/ TNVL/ SUPDT/MTM /60/2023 dated 22.12.2023 DIN-20231 259X O0000000A10 for the assessment year July 2017 - March 2022 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.Gowri Shankar

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent.

The order was passed on 22.12.2023. 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 petitions are closed.

10.11.2025

Index : Yes / No
Internet : Yes/ No
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To

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The Superintendent of CGST and Central Excise,
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G.R.SWAMINATHAN, J.

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