



W.P(MD)No.32203 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.32203 of 2025

and

W.M.P(MD)No.25343 of 2025

Tvl.VELAN TAMILNADU RAINFED VANIKAM,
Represented by its Proprietor
K.Palanisamy,
GSTIN 33ALLPP0790Q2ZE,
193 2/182, SKS Nagar,
Sukkaliyur,
Karur – 639 003.

... Petitioner

Vs.

The State Tax Officer,
Karur – 4 Assessment Circle,
C.T.Buildings,
Karur.

... 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: 33ALLPP0790Q2ZE /2020-21 dated 24.02.2025 by the Respondent under Section 73 of TNGST Act, 2017 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction



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and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

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 24.02.2025. 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. 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,
Karur – 4 Assessment Circle,
C.T.Buildings,
Karur.



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G.R.SWAMINATHAN, J.

MGA

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