



W.P(MD)No.32401 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32401 of 2025

&

W.M.P.(MD)Nos.25530 & 25532 of 2025

Tvl.Velmurugan Marketing,
Rep. by its Proprietor of K.Satheesh,
33BPXPS4251J1Z9,
No.36, V.O.C.Thidal,
Near Taxi Stand,
Cumbum, Theni.

... Petitioner

Vs.

The Deputy Commercial Tax Officer-2,
Commercial Tax Building,
Uthamapalayam.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in the impugned Orders in form GST DRC 07 Ref.No. ZD3308240576843 dated 08.08.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provision.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate



W.P(MD)No.32401 of 2025

WEB COPY

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 08.08.2024. 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.

13.11.2025

Index : Yes / No
Internet : Yes/ No
rmi



W.P(MD)No.32401 of 2025

To

The Deputy Commercial Tax Officer-2,
Commercial Tax Building,
Uthamapalayam.



WEB COPY



W.P(MD)No.32401 of 2025

G.R.SWAMINATHAN, J.

rmi

W.P(MD)No.32401 of 2025

13.11.2025