



W.P(MD)No.32278 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32278 of 2025

&

W.M.P.(MD)Nos.25383 & 25386 of 2025

M/s.Thirumala Balaji & CO,
Represented by its Partner S.Srinivasan,
33AAEFT4195M1ZR,
266A, Madurai Raja Kadai Street,
Rajapalayam.

... Petitioner

Vs.

The Commercial Tax Officer,
Rajapalayam 1 Assessment Circle,
Commercial Tax Building,
Rajapalayam.

... 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 Order in Form GST DRC 07 Ref.No, ZD330724209093O dated 18.07.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

Heard both sides.

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

The order was passed on 21.02.2025. 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. Since the petitioner has approached the court belatedly, instead of the mandatory 10%, the petitioner will have to deposit 15% 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. On such filing of the appeal, the attachment effected on the petitioner's bank account shall be raised forthwith.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

13.11.2025

Index : Yes / No
Internet : Yes/ No
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To

The Commercial Tax Officer,
Rajapalayam 1 Assessment Circle,
Commercial Tax Building,
Rajapalayam.



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G.R.SWAMINATHAN, J.

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