



W.P(MD)No.32257 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32257 of 2025

and

W.M.P.(MD)No.25368 of 2025

Tvl. VK & Co.,
Represented by its Partner,
V.Kathiresan

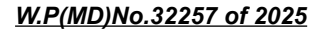
... Petitioner

Vs.

The State Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Tax Office,
Ramanathapuram District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in Form-GST-DRC-07 GSTIN 33AATFV2033K1ZX/2023-24, dated 08.10.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.



For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

2. The petitioner suffered an ex parte order at the hands of the respondent. The order was passed on 08.10.2024. 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 15% 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.



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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

12.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Tax Office,
Ramanathapuram District.



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G.R.SWAMINATHAN, J.

ias

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