



W.P(MD)No.32312 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.32312 of 2025

and

W.M.P.(MD)No.25420 of 2025

V.Kathiresan

... Petitioner

Vs.

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

2.The Commercial Tax Officer,
Ramanathapuram-Sivagangai-Virudhunagar,
Commercial Tax Office,
Ramanathapuram District.

... Respondents

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 1st Respondent vide his proceedings in Form-GST-DRC-07, GSTIN 33ADQPK7292M1ZT/2020-21, dated 21.11.2024 and its consequential summary of order passed by the 2nd Respondent bearing Reference No.ZD331124181436K, dated 22.11.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural



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Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.J.K.Jeyaselan,
Government Advocate.

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the first respondent. The order was passed on 21.11.2024. 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 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.



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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:

- 1.The State Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Tax Office,
Ramanathapuram District.
- 2.The Commercial Tax Officer,
Ramanathapuram-Sivagangai-Virudhunagar,
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G.R.SWAMINATHAN, J.

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