



W.P(MD)No.32538 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.32538 of 2025

&

W.M.P.(MD)Nos. 25631 & 25632 of 2025

Bhadrakali

... Petitioner

Vs.

1.The Deputy Commissioner of GST Appeal,
Theni.

2.The Commercial Tax Officer,
Bodinayakannur, Theni.

... Respondents

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 of the impugned order passed by the 2nd respondent in Reference No.ZD331024142185W dated 21.10.2024 and quash the same as arbitrary and illegal.

For Petitioner : Mr.S.Sakthi Siddharth

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



W.P(MD)No.32538 of 2025

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ORDER

Heard both sides.

2. The petitioner challenges the impugned order dated 21.10.2024 passed by the second respondent.

3. The learned Additional Government Pleader points out that questioning the same, the petitioner has already filed an appeal before the appellate authority on 21.03.2025. He has also deposited 10% of the disputed tax amount. The appellate authority is directed to number the said appeal without reference to limitation and dispose of on merits and in accordance with law. The 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

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2.The Commercial Tax Officer,
Bodinayakannur, Theni.

2/3



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W.P(MD)No.32538 of 2025

G.R.SWAMINATHAN, J.

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W.P(MD)No.32538 of 2025

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