



W.P(MD)No.32849 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32849 of 2025

and

W.M.P(MD)No.25907 of 2025

Tvl.Pearl Garden Resort Private Limited,
Represented by its
Managing Director,
Ahmed Mohideen,
No.3/110-A, Kattu Magdoom Palli,
Kayalpattinam,
Tuticorin – 628 204.

... Petitioner

Vs.

1.The State Tax Officer,
Tuticorin III Assessment Circle,
Office of the Assistant Commissioner (ST),
Tuticorin III Circle,
C.T.Buildings,
282, North Beach Road,
Tuticorin – 628 001.

2.The Commercial Tax Officer,
Tuticorin III Circle,
Office of the Assistant Commissioner (ST),
C.T.Buildings,



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282, North Beach Road,
Tuticorin – 628 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned Order passed by the first respondent in Order No. GSTIN 33AAKCP8645F1Z7/2019-20, dated 06.08.2024 and consequential form GST DRC 07 issued by the second respondent in Ref No.ZD330824044141S, dated 06.08.2024, and quash the same as arbitrary, bad in law and consequently direct the respondents to give one more opportunity to the petitioner for personal hearing.

For Petitioner : M/s.M.N.Bharathi

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

ORDER

Heard both sides.

2.The order impugned in this writ petition is appealable. It appears that the petitioner failed to file an appeal within time. However, considering the special facts and circumstances of this case, the petitioner is permitted to file an appeal within a period of four weeks



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from the date of receipt of a copy of this order. It is seen that the petitioner has already remitted the entire tax. Therefore, the question of making any predeposit will not arise at all. If the appeal papers are in order, it shall be numbered immediately and taken on file. The appellate authority shall dispose of the appeal itself within a period of three months thereafter. It is well settled that an appeal proceeding is a continuation of the original proceeding. The petitioner is at liberty to adduce evidence before the appellate authority also. All the contentions of the petitioner are left open.

3.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

18.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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G.R.SWAMINATHAN, J.

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