

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

DATED : 25.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P.(MD)No.32909 of 2025 AND**
W.M.P.(MD)No.25950 of 2025

M/s.Jeyam & Company,
Rep. by its Partner Mr.A.Annamalai,
Old No.11, New No.23,
Anderson Street,
Geroge Town,
Chennai – 600 001.

... Petitioner

Vs.

The Deputy State Tax Officer(Intelligence),
Roving Squad, Commercial Tax,
Dindigul District,
Dindigul.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the order-in-original of the respondent bearing Order No.1509/2024-25/Rs(), Dindigul (Int) dated 05.03.2025 r/w. the consequential electronic summary order in Form GST MOV-09 reference No.ZD330325128761L dated 18.03.2025 passed under Section 129(3) of the TNGST Act, 2017 and quash the same as illegal, devoid of merits and in violation of principles of natural justice.



For Petitioner : Mr.Varun Pandian
For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The order impugned in this writ petition is appealable. The petitioner's counsel states that such an appeal will be filed within a period of fifteen days from the date of receipt of a copy of this order. The payment of the impugned penalty amount will not come in the way of the petitioner from maintaining his appeal. The appeal has to be disposed on merits. With the aforesaid liberty and clarification, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

25.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

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The Deputy State Tax Officer(Intelligence),
Roving Squad, Commercial Tax,
Dindigul District,
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G.R.SWAMINATHAN,J.

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