

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

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DATED : 17.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.32834 of 2025 AND
W.M.P.(MD)Nos.25901 & 25902 of 2025

Tvl.Rajapalayam Cement & Chemicals Ltd.,
Rep. by its Director T.Venkatarajagopalan,
33AAACR7431B1ZX,
Shenthattia Puram Pudur,
Arunkankulam,
Rajapalayam

... Petitioner

Vs.

The Assistant Commissioner(ST),
Rajapalayam 1 Assessment Circle,
Rajapalayam.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned order in form GST DRC 07 Ref.No.ZD3308240597732 dated 08.08.2024 for the assessment year 2019-20 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

* * *

**ORDER**

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 08.08.2024. 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 pre-deposit. If the petitioner fails to remit the pre-deposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.

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

17.11.2025

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

The Assistant Commissioner(ST),
Rajapalayam 1 Assessment Circle,
Rajapalayam.



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G.R.SWAMINATHAN,J.

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