



W.P(MD)No.33028 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.33028 of 2025

and

W.M.P(MD)No.26036 of 2025

Tvl.Madura Tours & Travels,
Represented by its
Proprietor
P.Sri Saravanakumar,
45, Mattuthavani Bus Stand,
Madurai District – 625 007.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Madurai Rural (East) Assessment Circle,
Commercial Tax Buildings,
Madurai District – 625 020.

... Respondent

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 pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN 33BKEPS9688F2ZJ/2019-2020, dated 14.08.2024 and quash the same as it is illegal, without jurisdiction and in



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

For Petitioner : Mr.A.Satheesh Murugan
For Respondent : 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 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



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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

The Deputy State Tax Officer – 1,
Madurai Rural (East) Assessment Circle,
Commercial Tax Buildings,
Madurai District – 625 020.



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G.R.SWAMINATHAN, J.

MGA

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