



W.P(MD)No.33625 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33625 of 2025

and

W.M.P.(MD)Nos.26539 & 26540 of 2025

V.Azhagarima

... Petitioner

Vs.

1.The Assistant Commissioner of GST &
Central Excise,
Thanjavur Division,
Ponnagar, Medical College Road,
Thanjavur District-613 007.

2.The Branch Manager,
Tamilnadu Mercantile Bank Ltd.,
29, 29-A Pallivasal Street,
Thiruvarur Branch,
Thiruvarur District-610 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned demand notice in File No. GEXCOM/TAR/C/ST/354/2023-CGST-DIV-TNJ-COMMRTE-TRICHY dated 17.10.2025 issued by the 1st respondent and QUASH the same.



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For Petitioner : Mr.T.Antony Arulraj

For Respondents : Mr.R.Gowrishankar
for R1

ORDER

Heard both sides.

2. The order impugned in this writ petition is only a consequential order. The petitioner has to challenge the primary order passed on 30.12.2022. The petitioner claims that he has no knowledge of the same. I do not want to go on that aspect.

3. Considering the special facts and circumstances of this case, the petitioner is permitted to file an appeal against the primary order before the appellate authority within a period of four weeks from the date of receipt of a copy of this order. If such an appeal is filed within the time line mentioned above, it shall be numbered without reference to limitation. The petitioner of-course has to pay 7.5% pre-deposit amount. Upon remittance of 7.5% pre-deposit amount and filing of the appeal, the attachment made on the petitioner's bank account shall stand lifted forthwith.



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4. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

24.11.2025

Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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