



W.P(MD)No.33965 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 26.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33965 of 2025

and

W.M.P(MD)No.26805 of 2025

Tvl.P.Murugan,
Represented by its Proprietor,
No.25, Shanmugavalli Bavanam,
Anand Nagar Park Town Nagar,
Madurai – 625 014.

... Petitioner

Vs.

The Deputy State Tax Officer – II,
Chokkikulam Assessment Circle,
Madurai.

... 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 impugned assessment order on the file of respondent vide GSTIN:33AHUPM9308G1ZZ/2020-21 summary order reference number ZD330424027565J dated 03.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.



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For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 03.04.2024. 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. Since the entire amount has been recovered, the question of depositing 10% of the disputed tax amount as predeposit does not arise at all. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically. On filing of the appeal, the attachment effected on the petitioner's bank account shall stand lifted immediately.



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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

26.11.2025

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

To

The Deputy State Tax Officer – II,
Chokkikulam Assessment Circle,
Madurai.



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G.R.SWAMINATHAN, J.

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