



W.P(MD)No.33132 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 19.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33132 of 2025

and

W.M.P(MD)No.26146 of 2025

Tvl.BMK Agency,
Represented by its
Proprietor
Umarallusain Kalandar Sathikali,
No.18D, High School Street,
Thondi,
Ramanathapuram District – 623 409.

... Petitioner

Vs.

The Deputy State Tax Officer - 1,
Devakottai Assessment Circle,
Commercial Tax Office,
Devakottai,
Sivagangai District.

... 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 Form-GST-DRC-07,GSTIN



W.P(MD)No.33132 of 2025

33DRBPK1924A1ZI/2020-2021, dated 13.01.2025 and quash the same as it is illegal, without jurisdiction and in 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.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 13.01.2025. 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.



W.P(MD)No.33132 of 2025

WEB COPY

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

Consequently, connected miscellaneous petition is closed.

19.11.2025

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

To

The Deputy State Tax Officer - 1,
Devakottai Assessment Circle,
Commercial Tax Office,
Devakottai,
Sivagangai District.



WEB COPY



W.P(MD)No.33132 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.33132 of 2025

19.11.2025