



W.P(MD)No.33218 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33218 of 2025

&

W.M.P.(MD)No.26224 of 2025

Tvl.Ramalakshmi Construction,
Represented by its Proprietor,
Thiru.Ramalakshmi,
1/327, South Street,
Vendurayapuram, Sivakasi,
Virudhunagar District 626 141.

... Petitioner

Vs.

The Deputy State Tax Officer (ST)-II,
Srivilliputhur Assessment Circle,
Commercial Tax Office, Rajapalayam,
Virudhunagar 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 records pertaining to the impugned order passed by the Respondent vide his proceedings in DRC-07, Case ID No.33DWYPR5872L1ZC/ 2023-24, dated 23.06.2025 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 petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.



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For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 23.06.2025. Appeal period has already expired. The petitioner is permitted to file an appeal within 30 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 predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within four weeks 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.

20.11.2025

Index : Yes / No
Internet : Yes/ No
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To

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The Deputy State Tax Officer (ST)-II,
Srivilliputhur Assessment Circle,
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G.R.SWAMINATHAN, J.

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