



W.P(MD)No.33171 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.33171 of 2025

&

W.M.P.(MD)Nos.26185 & 26187 of 2025

Tvl.Rajapalayam Cement & Chemicals Ltd.,
Represented by its Director T.Venkatarajagopalan,
33AAACR7431B1ZX,
Shenthattia Puram Pudur,
Arunkankulam,
Rajapalayam.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle,
Rajapalayam.

... 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 in the impugned Order in Form GST DRC 07 Ref.No. ZD331024052547N dated 08.10.2024 for the assessment year 2021-22 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar



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

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ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent.

The order was passed on 08.10.2024. 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. Though one has to pay 10% towards mandatory predeposit, in the case on hand, considering the long delay, the petitioner is directed to pay 20% 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 petitions are closed.

20.11.2025

Index : Yes / No
Internet : Yes/ No
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To

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The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle,
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G.R.SWAMINATHAN, J.

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