



WEB COPY



1

W.P.(MD)NO.33473 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.33473 of 2025 AND
W.M.P.(MD)No.26412 of 2025

Tvl.Sri Nivasha Departmental Store,
Rep. by its Proprietor Premalatha,
D.Arumugam Road, North Street,
Kamarajar Nagar, KVS Vallagam,
Thirumangalam,
Madurai District-625 706.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Thirumangalam Assessment Circle,
Thirumangalam,
Madurai.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN:33DPUPP1977M1ZW/2019-20, summary order reference No.ZD330625049341L dated 05.06.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

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 05.06.2025. 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. 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 thirty days 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.

21.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
PMU



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3

W.P.(MD)NO.33473 OF 2025

To:

The Assistant Commissioner(ST),
Thirumangalam Assessment Circle,
Thirumangalam,
Madurai.



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4

W.P.(MD)NO.33473 OF 2025

G.R.SWAMINATHAN, J.

PMU

W.P.(MD)No.33473 of 2025

21.11.2025