



WEB COPY



1

W.P.(MD)NO.33544 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.33544 of 2025 AND

W.M.P.(MD)No.26479 of 2025

Tvl.G.R.S.Traders & Works Contractor,
Rep. by its Proprietor Suresh Kumar,
Door No.5/161, Iswarya Nimathi Nilayam,
Punnathottam,
Unnamalaikadai Post,
Kanyakumari – 629 179.

... Petitioner

Vs.

The State Tax Officer(Roving Squad-3),
O/o.the Joint Commissioner(IW),
Tirunelveli.

... Respondent

Prayer: Writ petition 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:33CIFPS4071Q1ZO/2023-24 and summary order reference No.ZD330725031536G dated 03.07.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2023-24.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

* * *

**ORDER**

WEB COPY

Heard both sides.

2.The petitioner challenges the impugned assessment order on the grounds set out in the affidavit filed in support of the writ petition. The order is appealable. 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. The petitioner need not pay 10% of the disputed tax amount since it has already been remitted in *toto*. On the filing of appeal by the petitioner herein, the attachment of the petitioner's bank account shall be lifted and further recovery proceedings shall be put on hold and they shall abide the outcome of the appeal. If the petitioner fails to 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



WEB COPY



3

W.P.(MD)NO.33544 OF 2025

To:

The State Tax Officer(Roving Squad-3),
O/o.the Joint Commissioner(IW),
Tirunelveli.



WEB COPY



4

W.P.(MD)NO.33544 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.33544 of 2025

21.11.2025