



W.P(MD)No.34214 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 26.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34214 of 2025

and

W.M.P(MD)No.27041 of 2025

Tvl.Vibis Natural Bee Farms,
Represented by its Proprietor
S.Josephine Arockia Mary,
No.67, LKT Nagar,
Kadachanendhal,
Madurai – 625 107.

... Petitioner

Vs.

The Deputy State Tax Officer - 1,
O/o. The Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Madurai.

... 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 impugned assessment order on the file of respondent vide GSTIN 33AIBPJ3432C1Z1/2021-22 dated 23.01.2025 with order in reference No.ZD330125199887U dated 23.01.2025 and quash the same as illegal



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and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

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 23.01.2025. 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. The petitioner has to pay 10% of the disputed tax amount as predeposit. Only after such deposit is made, the petitioner's appeal itself will be even uploaded. Upon the petitioner uploading his appeal petition, the attachment made in the petitioner's bank account shall stand lifted immediately thereafter. 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.

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

Consequently, connected miscellaneous petition is closed.

26.11.2025

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

To

The Deputy State Tax Officer - 1,
O/o. The Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Madurai.



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G.R.SWAMINATHAN, J.

MGA

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