



WEB COPY



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W.P.(MD)NO.33469 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.33469 of 2025 AND
W.M.P.(MD)No.26409 of 2025

Tvl.0.996 Sankarankoil Weavers Co-operative Society,
Rep. by its Manager K.Muthukumar,
33AABAS1183Q1Z7,
20, Pudhumanai New Street,
Sankarankovil.

... Petitioner

Vs.

The Superintendent of CGST and C.Ex.,
Sankarankoil Range,
913C, Catholic Centre Main Road,
Kovilpatti.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned order in GST DRC 07 Ref.No.ZD3301252037120 dated 24.01.2025 for the assessment year 2021-21 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.N.Dilip Kumar,
Standing counsel.

* * *

**ORDER**

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 24.01.2025. 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. 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
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3

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G.R.SWAMINATHAN,J.

PMU

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21.11.2025