



W.P(MD)No.33866 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 25.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33866 of 2025

and

W.M.P(MD)No.26763 of 2025

Tvl.Aishwarya Traders,
Represented by its Proprietor
R.Ramesh Prabhu,
Door No.1, Sangeeth Plaza,
Goripalayam,
Madurai – 625 002.

... Petitioner

Vs.

The Deputy State Tax Officer,
KK Nagar 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 Order Number AD3305240549423/2019-20, GSTIN 33AFHPR9898D2ZT/2019-20 summary order reference number ZD330824174400L dated 21.08.2024 and quash the same as illegal and



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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.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on 21.08.2024 . 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. On making 10% of the disputed tax amount as predeposit and filing of the appeal petition, the attachment made on the petitioner's bank account shall stand lifted.



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

Consequently, connected miscellaneous petition is closed.

25.11.2025

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

To

The Deputy State Tax Officer,
KK Nagar Assessment Circle,
Madurai.



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G.R.SWAMINATHAN, J.

MGA

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