



W.P(MD)No.34038 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 26.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34038 of 2025

and

W.M.P(MD)Nos.26857 & 26858 of 2025

Tvl.SRI UDHAYAM PIPES & TRADERS,
Represented by its Proprietor
G.Rajendran,
33BQCPR7254J1ZK,
470, Battlagundu Road,
Periyapallapatti,
Begampur,
Dindigul.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Dindigul.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records in the impugned Order in GST DRC 07 Ref.No.ZD330624270209E dated 24.06.2024 for the assessment year 2021-22 issued by the respondent and



W.P(MD)No.34038 of 2025

quash the same as it is without jurisdiction and clear violation of Statutory provisions.

For Petitioner : Mr.S.Karunakar
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 24.06.2024. 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.



W.P(MD)No.34038 of 2025

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

Consequently, connected miscellaneous petitions are closed.

26.11.2025

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

To

The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Dindigul.



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W.P(MD)No.34038 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.34038 of 2025

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