



W.P(MD)No.33986 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.33986 of 2025

and

W.M.P(MD)No.26822 of 2025

Tvl.R.S.Franklin Works Contractor,
Represented by its Proprietor
No.13/53-B2, Udayarvilai,
Kallukootam Post,
Kanniyakumari – 629 251.

... Petitioner

Vs.

The Deputy Sales Tax Officer – 2,
Thuckalay – 2 Assessment Circle,
Thuckalay,
Nagarcoil.

... 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 records on the file of the respondent vide GSTIN 33AFPPR6820P1ZP/2020-21 summary order reference number ZD330225157870H dated 17.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.



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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 respondent. The order was passed on 17.02.2025. 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. On filing of the appeal, the attachment effected on the petitioner's bank account shall stand lifted immediately.



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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 Sales Tax Officer – 2,
Thuckalay – 2 Assessment Circle,
Thuckalay,
Nagarcoil.



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G.R.SWAMINATHAN, J.

MGA

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