



W.P(MD)No.33815 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33815 of 2025

and

W.M.P(MD)No.26707 of 2025

Tvl.M/s.Ambresh & Co.,
Represented by its Partner
Ambresh,
No.1, NA, Pasumpon Thevar Street,
Ellis Nagar,
Madurai – 625 016.

... Petitioner

Vs.

The State Tax Officer – II (Intelligence),
Roving Squad,
Madurai – 625 020.

... 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 first respondent vide GSTIN 33AAZFM4488R1ZZ/2018-19 dated 17.10.2024 and summary order Reference No.ZD331024119189N dated 17.10.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2018-19.



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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 29.01.2025. 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. Since the petitioner has already paid the entire disputed tax amount, the question of paying 10% disputed tax amount as predeposit does not arise at all. Upon the petitioner filing the appeal, the attachment made on the petitioner's bank account shall stand lifted forthwith.



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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 State Tax Officer – II (Intelligence),
Roving Squad,
Madurai – 625 020.



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G.R.SWAMINATHAN, J.

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