



W.P(MD)No.33852 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.33852 of 2025

and

W.M.P(MD)No.26753 of 2025

Tvl.Ramarservai Pandian,
Represented by its Proprietor,
No.5, Kattabomman Nagar Main Road,
Narimedu,
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 GSTIN
33AHWPP1919L2ZP/2019-20 summary order reference number
ZD330724065580F dated 05.07.2024 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.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 05.07.2024. 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. Since the entire amount is said to have been recovered, the question of depositing 10% of the disputed tax amount as predeposit does not arise at all. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



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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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