



WEB COPY



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W.P.(MD)NO.34536 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34536 of 2025 AND
W.M.P.(MD)Nos.27314 & 27316 of 2025

Kannan Yogalakshmi,
Partner of Tvl.Alpha Coach Builders,
SF-596/3 NA, Andankoil Pudhur,
Andankoil Post, Karur,
Tamil Nadu – 639 002.

... Petitioner

Vs.

1. The Deputy State Tax Officer-1,
Karur-2 Circle,
Karur, Tamil Nadu.
2. The Deputy Commissioner(GST-Appeal),
Commercial Tax Building,
233 Room 2nd Floor Pitchards Road, Salem,
Tamil Nadu – 625 020.
3. The Branch Manager,
Karur Vysya Bank,
Erode Row, L.N.S. Post,
Karur – 639 000.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the first respondent vide his order in GSTIN



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33AAOFA8970D1ZC/2018-19

Order reference

No.ZD3312230150925 along with Form GST DRC-07 dated 04.12.2023 and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to re-do the assessment after providing the petitioner an opportunity of personal hearing as per the provisions of GST Act 2017.

For Petitioner : Mr.S.Abdul Navas

For R-1 & R-2 : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The writ petitioner suffered an adverse assessment order. Aggrieved by the same, the appeal was filed before the appellate authority. Unfortunately, the appeal memorandum was not in appropriate format. On that sole ground, the appeal was rejected. The order passed by the appellate authority cannot be said to be incorrect.



3. However, in the interest of justice, the petitioner is permitted to file a fresh set of appeal papers in an appropriate format. Since the petitioner had already deposited 10% of the disputed tax amount, he need not make any further remittance. If the papers are in order, it shall be numbered and disposed of on merits and in accordance with law. The impugned order is interfered with to that extent. The relief is granted to the petitioner in the above terms. This writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

28.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

1. The Deputy State Tax Officer-1,
Karur-2 Circle,
Karur, Tamil Nadu.
2. The Deputy Commissioner(GST-Appeal),
Commercial Tax Building,
233 Room 2nd Floor Pitchards Road, Salem,
Tamil Nadu – 625 020.



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G.R.SWAMINATHAN,J.

PMU

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