



W.P(MD)No.34085 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 26.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34085 of 2025

and

W.M.P(MD)No.26924 of 2025

Tvl.SAI SABHARI SERVICES,
Represented by its Proprietor
K.Subramanian,
GSTIN 33AZHPS1442G1Z1,
9/74, Pillaiyar Street,
Thalavaipuram,
Nanguneri – 627 115.

... Petitioner

Vs.

The Deputy State Tax Officer - 1,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.

... 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 in GSTIN: 33AZHPS1442G1Z1 /2021-22dated 11.06.2025 passed by the respondent under Section 73 of TNGST Act, 2017 and to quash the same



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as cryptic, barred by limitation, non-speaking, illegal ,arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu
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 11.06.2025. 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.



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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 State Tax Officer - 1,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.



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G.R.SWAMINATHAN, J.

MGA

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