



W.P(MD)No.34215 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.34215 of 2025

and

W.M.P(MD)No.27040 of 2025

Tvl.Vibis Natural Bee Farms,
Represented by its Proprietor
S.Josephine Arockia Mary,
No.67, LKT Nagar,
Kadachanendhal,
Madurai – 625 107.

... Petitioner

Vs.

The Deputy State Tax Officer - 1,
O/o. The Assistant Commissioner (ST),
Madurai Rural (East) 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 33AIBPJ3432C1Z1/2017-18 and summary order Reference No.ZD3307231369754 dated 31.07.2023 and quash the same as illegal



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and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

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 31.07.2023. 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 has been paid, 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. 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 State Tax Officer - 1,
O/o. The Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Madurai.



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G.R.SWAMINATHAN, J.

MGA

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