



W.P(MD)No.34223 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34223 of 2025

and

W.M.P(MD)Nos.27049 & 27051 of 2025

M/s.Renuka Marketing,
Represented by its Proprietor
Sureshkumar Rawal,
No.B-25, Elukadal Complex,
Elukadal Street,
Madurai – 625 001.

... Petitioner

Vs.

The Superintendent of
CGST & CENTRAL EXCISE,
City Range, Madurai I Division,
Bibikulam,
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
DIN-20250259XO000052095D, ORDER-IN-ORIGINAL NO.



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06/2025/GST/SUPDT/CITY RANGE dated 21.02.2025 GSTIN 33COZPS1646R1ZR/2020-21 and summary order Reference No ZD330225237970I dated 24.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.R.Gowri Shankar

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 21.02.2025. 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. The petitioner has to pay 10% of the disputed tax amount as predeposit. Only after such deposit is made, the petitioner's appeal itself will be even uploaded. Upon the petitioner uploading his appeal petition, the attachment made in the petitioner's bank account shall stand lifted immediately thereafter. If



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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.

3.This writ petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

27.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The Superintendent of
CGST & CENTRAL EXCISE,
City Range, Madurai I Division,
Bibikulam,
Madurai.



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G.R.SWAMINATHAN, J.

MGA

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