BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34704 of 2025

M/s.Sri Muthumariamman Agencies,
GSTIN:33BBVPR7966P1Z9,
Rep. by its Proprietor,
N.Ramachandran,
No.2072, East Coast Road, Vadakku,
Manamelkudi, Pudukottai District. ... Petitioner

Vs.

1. The State Tax Officer,
Aranthangi Assessment Circle,
Pudukottai District.

2. The Branch Manager-Indian Bank,
Uchamakkalaiamman Koil Street,
Manamelkudi, Pudukkottai – 614 620. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records of the impugned adjudication order dated 30.12.2023 passed by the respondent in Form GST DRC-07 GSTIN: 33BBVPR7966P1Z9/2017-18 in respect the financial year 2017-18, quash and set aside the same on the grounds that it is illegal, arbitrary, without application of mind, and violative of the principles of natural justice and statutory provisions and further direct the respondents to proceed with the matter afresh and pass fresh adjudication order in accordance with law, after granting the petitioner a reasonable and effective opportunity of hearing to submit objections, considering all documentary evidences, reconciliation statements and statutory compliance including payment of the CESS amount as evidenced by Form GST DRC-03.

For Petitioner	: Mr.R.Maharajan
For R-1	: Mr.R.Suresh Kumar, Additional Government Pleader.
For R-2	: Mr.C.Karthik

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<u>O R D E R</u>

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on ***30.12.2023***. 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 order is of the year 2023, instead of making 10% of the predeposit amount, the petitioner has to make 20% of the disputed tax amount as predeposit.

Upon the petitioner making remittance of 20% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. 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.

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

28.11.2025

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

PMU

To:

The State Tax Officer,
Aranthangi Assessment Circle,
Pudukottai District.

G.R.SWAMINATHAN,J.

PMU

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