



W.P(MD)No.34355 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34355 of 2025

and

W.M.P(MD)No.27171 of 2025

Tvl.EM.KARUPPIAH MOOKAIAH,
Government Contractor,
No.10, Kalyanaramapuram 2nd Street,
Thirugokarnam,
Pudukkottai – 622 002.

... Petitioner

Vs.

The Deputy State Tax Officer – 1 /
The Deputy Commercial Tax Officer - 1,
Pudukkottai – 1 Assessment Circle,
Commercial Taxes Building,
Pudukkottai.

... 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 -
33AAHPK7129D1ZZ/2020-21 dated 17.02.2025 Reference No



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ZD330225257390O dated 25/02/2025 for the assessment year 2020-21 passed by the Respondent under Section 73 of TNGST Act 2017 and to quash the same 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.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 17.02.2025. 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. 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



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stand recalled automatically. On numbering of the appeal, the attachment effected on the petitioner's bank account shall stand lifted immediately.

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

27.11.2025

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

Note: Issue order copy on 02.12.2025.

To

The Deputy State Tax Officer – 1 /
The Deputy Commercial Tax Officer - 1,
Pudukottai – 1 Assessment Circle,
Commercial Taxes Building,
Pudukkottai.



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G.R.SWAMINATHAN, J.

MGA

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