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W.P.(MD)NO.34679 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34679 of 2025 AND

W.M.P.(MD)No.27402 of 2025

Tvl.Anpam Engineering,
Rep. By its Proprietor AP.Maheswara,
GSTIN 33AALPM0757F2ZS,
9/1A-7, Anpam Engineering,
Kumaramangalam Industrial Estate,
Mathur, Pudukkottai – 622 515.

... Petitioner

Vs.

The Deputy State Tax Officer-I,
Pudukkottai-3 Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33AALPM0757F2ZS/2020-21 dated 22.02.2025 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.



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 **22.02.2025**. 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. Upon the petitioner remitting 10% 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.



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

Consequently, connected miscellaneous petition is closed.

28.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The Deputy State Tax Officer-I,
Pudukkottai-3 Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai.



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G.R.SWAMINATHAN,J.

PMU

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