



W.P(MD)No.34388 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.34388 of 2025**

**and**

**W.M.P(MD)No.27201 of 2025**

Tvl.Mirvi Logistics,  
Represented by its Proprietor Karthik,  
No.1, 2H/1400, Kathirvel Nagar,  
Tuticorin – 628 008.

... Petitioner

**Vs.**

The State Tax Officer,  
Tuticorin III Assessment Circle,  
Tuticorin.

... 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 Order No. GSTIN: 33CYSPK3034N1Z0/2021-22 and summary order reference number ZD3306250498338 dated 05.06.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr.Raja.Karthikeyan



**W.P(MD)No.34388 of 2025**

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 05.06.2025. 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 stand recalled automatically.

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



**W.P(MD)No.34388 of 2025**

To

The State Tax Officer,  
Tuticorin III Assessment Circle,  
Tuticorin.



WEB COPY



***W.P(MD)No.34388 of 2025***

**G.R.SWAMINATHAN, J.**

MGA

**W.P(MD)No.34388 of 2025**

**27.11.2025**