



**W.P(MD)No.34506 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 28.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.34506 of 2025**

**and**

**W.M.P(MD)No.27296 of 2025**

V.R.Nagarajan

... Petitioner

**Vs.**

1.The State Tax Officer,  
Palayamkottai Assessment Circle,  
Commercial Tax Offices,  
Tirunelveli District.

2.The Commercial Tax Officer,  
Palayamkottai : Tirunelveli,  
Commercial Tax Offices,  
Tirunelveli District.

... Respondents

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 pertaining to the impugned order passed by the first respondent vide his proceedings in Form DRC-07, GSTIN 33AEGPN3541M1ZE/MAY 2019 to MAR 2020, dated 06.06.2025 and



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its consequential summary order passed by the second respondent in Form GST DRC-07 bearing Reference No. ZD3306250567638, Tax Period MAY 2019 to MAR 2020. F.Y : 2019-2020, dated 06.06.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondents to re-do the assessment afresh after providing petitioner an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan  
For Respondents : Mr.R.Suresh Kumar  
Additional Government Pleader

### **ORDER**

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondents. 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.



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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  
MGA

To

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Palayamkottai Assessment Circle,  
Commercial Tax Offices,  
Tirunelveli District.

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Palayamkottai : Tirunelveli,  
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**G.R.SWAMINATHAN, J.**

MGA

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