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W.P.(MD)NO.34723 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.34723 of 2025 AND

W.M.P.(MD)No.27437 of 2025

V.R.Nagarajan,
Works Contractor,
S/o.Veluchamy Ramamoorthy,
B-238, CIJO Enclave 14th Street,
NGO B Colony,
Tirunelveli District 627 007.

... 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, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the first respondent vide his proceedings in Form DRC-07, GSTIN: 33AEGPN3541M1ZE/Nov 2018 to Feb 2019, dated 04.06.2025 and its consequential summary order passed by the second respondent in Form GST DRC-07 bearing reference No.ZD330625049812C, Tax



period: Nov 2018 to Feb 2019, F.Y.:2018-2019 dated 05.06.2025 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 redo the assessment afresh providing the petitioner an opportunity of personal hearing as per the provision 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 respondent. The order was passed on **04.06.2025**. 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.



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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:

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.



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G.R.SWAMINATHAN,J.

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