

**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.34731 of 2025 and**
W.M.P.(MD)No.27438 of 2025

Tvl.Raguram Transport,
Rep. by its Proprietor Ramanujam Hariharan,
129, Thathanery Main Road,
Thathanery,
Madurai – 625 018.

... Petitioner

Vs.

1. The Deputy State Tax Officer-2,
Westveli Street Assessment Circle,
Madurai.
2. The Deputy Commissioner(S.T.),
Madurai (East),
Madurai.
3. The Branch Manager,
Axis Bank,
Door No.4, Goods Shed Street,
Madurai.

... 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 under Section 73 passed by the first respondent vide order in GSTIN: 33AAZPH9308K2Z3/2019-20 dated 27.08.2024 and quash the same



as it is illegal, and in gross violation of principles of natural justice and further direct the first respondent to re-do the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provision of GST Act 2017.

For Petitioner : Mr.B.Naveenkumar
For R-1 & R-2 : 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 **27.08.2024**. 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 such compliance, the attachment made in the bank account shall stand lifted forthwith. 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

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

PMU

To:

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Westveli Street Assessment Circle,
Madurai.
2. The Deputy Commissioner(S.T.),
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G.R.SWAMINATHAN,J.

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