

**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.34655 of 2025 AND
W.M.P.(MD)No.27397 of 2025

Tvl.Star Plastics,
Rep. by its Proprietrix A.Jeba Bency,
GSTIN 33ATVPJ6155F1ZF,
R.S.No.101/1-1, Masthan Patti,
Othaveedu, Vandiyur,
Madurai – 625 020.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
O/o.the Assistant Commissioner(ST),
Madurai Rural East Assessment Circle,
Commercial Taxes Buildings,
Madurai – 625 020.

... 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: 33ATVPJ6155F1ZF/2019-20 dated 21.08.2024 for the assessment year 2019-20 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.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 **21.08.2024**. 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. 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.

28.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN,J.

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