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W.P.(MD)NO.34618 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.34618 of 2025 AND
W.M.P.(MD)No.27375 of 2025

Tvl.Om Sakthi Timber & Furnitures,
GSTIN:33CVDPS7156K1Z4,
Rep. by its Proprietor S.Senthilkumar,
263, Elathur Road, Kuthukkalvalasai,
Tirunelveli – 627 803.

... Petitioner

Vs.

The State Tax Officer,
Sengottai Assessment Circle,
126A/New.No.43/1, Sengottai-Kollam Main Road,
Sengottai – 627 809.

... 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: 33CVDPS7156K1Z4/2024-25 dated 30.06.2025 for the assessment year 2024-25 by the respondent under Section 74 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.J.K.Jeyaselan,
Government Advocate.

* * *

**ORDER**

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Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on **30.06.2025**. 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. Since the entire tax amount was recovered from the petitioner, the question of paying 10% of the predoposit amount does not arise at all. The attachment made in the petitioner's bank account shall stand lifted immediately. If the petitioner fails to 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

PMU

Note: Issue order copy on 12.12.2025.



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To:

The State Tax Officer,
Sengottai Assessment Circle,
126A/New.No.43/1, Sengottai-Kollam Main Road,
Sengottai – 627 809.



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4

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G.R.SWAMINATHAN,J.

PMU

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