



W.P(MD)No.34549 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34549 of 2025

and

W.M.P(MD)Nos.27329 & 27330 of 2025

K.Karuppasamy

... Petitioner

Vs.

1.The Deputy Commissioner (GST Appeal),
O/o.The Deputy Commissioner (GST Appeal),
Commercial Taxes,
1st Floor, Dr.MGR New Bus Stand,
Tirunelveli – 627 005.

2.The State Tax Officer,
Palayamkottai Assessment Circle,
Commercial Taxes Department,
Tirunelveli Division,
Tirunelveli – 627 007.

3.The Assistant Commissioner (ST),
Palayamkottai,
Dr.MGR New Bus Stand,
1st Floor, Veinthankulam,
Tirunelveli – 627 007.

... Respondents



W.P(MD)No.34549 of 2025

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 of the second respondent in GSTIN: 33ADEPK2696R2ZW/ Dec 2018 - Mar 2019 dated 30.05.2025 and quash the same and redo the assessment proceedings of the year 2019-2020.

For Petitioner : Mr.Ramsundar Vijayraj

For Respondents : Mr.J.K.Jeyaselan

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 30.05.2025. 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 petitions are closed.

27.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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O/o.The Deputy Commissioner (GST Appeal),
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1st Floor, Dr.MGR New Bus Stand,
Tirunelveli – 627 005.
- 2.The State Tax Officer,
Palayamkottai Assessment Circle,
Commercial Taxes Department,
Tirunelveli Division,
Tirunelveli – 627 007.
- 3.The Assistant Commissioner (ST),
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G.R.SWAMINATHAN, J.

MGA

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