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W.P.(MD)NO.34764 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.34764 of 2025 AND
W.M.P.(MD)No.27466 & 27467 of 2025

M/s.Pathmakiruthiga Enterprises,
Prop.M.Muthumari,
No.1/209A, Labavinayagar Kovil Street,
Samusigapuram,
Virudhunagar-2.

... Petitioner

Vs.

1. The Additional Commissioner/ Joint Commissioner of GST,
Central Excise(Appeals),
Lal Bhadur Shastri Marg,
C.R.Building, Bibikulam, Madurai – 2.

2. The Superintendent of GST & Central Excise,
Rajapalayam-II Range,
1/15, Shenbagathoppu Road,
Rajapalayam.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pursuant to the impugned assessment order passed by the second respondent vide his reference No.O.C.53/2023 dated 28.03.2023, quash the same as illegal and violating principles of natural justice.

For Petitioner : Mr.M.Iniyavan
For Respondents : Mr.R.Gowri Shankar

* * *

**ORDER**

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Heard both sides.

2.The petitioner suffered an exparte order at the hands of the second respondent. The order was passed on **28.03.2023**. 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 the petitioner remitting 10% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. 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

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

PMU

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