



1

W.P.(MD)NO.34813 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34813 of 2025 AND
W.M.P.(MD)No.27514 of 2025

Tvl.Sri Balaganesan Industries,
Rep. by its Partner K.Ravichandran,
No.802, Malaiyadipatti Street,
Rajapalayam,
Virudhunagar District-626 117.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Rajapalayam II Assessment Circle,
Rajapalayam,
Virudhunagar District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN:33ACNFS9168G1ZL/2019-20 dated 21.08.2024 and subsequent summary order reference No.ZD330824184390C dated 21.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja Karthikeyan



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. Since the entire disputed tax amount has already been recovered, the question of making 10% of predeposit amount does not arise. If the petitioner fails 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 petitions are closed.

28.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU



WEB COPY



To:

The Assistant Commissioner(ST),
Rajapalayam II Assessment Circle,
Rajapalayam,
Virudhunagar District.



WEB COPY



4

W.P.(MD)NO.34813 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.34813 of 2025

28.11.2025