



WEB COPY



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W.P.(MD)NO.34797 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.34797 of 2025 AND**  
**W.M.P.(MD)Nos.27502 & 27503 of 2025**

Tvl.Surabi Suzuki,  
Rep. by its Proprietor Jayaraj Siva,  
No.91, Kamarajar Salai,  
Madurai – 625 009.

... Petitioner

Vs.

The Assistant Commissioner(ST),  
Kamarajar Salai Assessment Circle,  
Madurai.

... 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:33AYBPS4682F1ZC/2019-20 and summary order reference No.ZD330824228153L dated 26.08.2024 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 **26.08.2024**. 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



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W.P.(MD)NO.34797 OF 2025

**To:**

The Assistant Commissioner(ST),  
Kamarajar Salai Assessment Circle,  
Madurai.



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W.P.(MD)NO.34797 OF 2025

**G.R.SWAMINATHAN,J.**

PMU

W.P.(MD)No.34797 of 2025

**28.11.2025**