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W.P.(MD)NO.34746 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.34746 of 2025 AND
W.M.P.(MD)No.27452 of 2025

Tvl.P.P.S.Construction,
Rep. by its Partner,
No.1/199, Kiruba Nagar,
Naganakulam,
Madurai – 625 014.

... Petitioner

Vs.

The Assistant Commissioner(ST)(FAC),
Chokikulam Assessment Circle,
Madurai – 625 020.

... 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:33AAPFP1313G1ZJ/2018-19 dated 26.03.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

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 **26.03.2024**. 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% pre-deposit amount will not arise. 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
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To:

The Assistant Commissioner(ST)(FAC),
Chokikulam Assessment Circle,
Madurai – 625 020.



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G.R.SWAMINATHAN,J.

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