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W.P.(MD)NO.34772 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34772 of 2025 AND
W.M.P.(MD)No.27474 of 2025

Tvl.L.John Kennady Kennady Maligai,
Rep. by its proprietor Lourdhsamy John Kennedy,
No.1360, Main Road, KK, Kalaiyarkoil,
Sivagangai District – 630 561. ... Petitioner

Vs.

The Assistant Commissioner (ST)/Proper Officer,
Sivagangai Assessment Circle,
Sivagangai. ... 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:33CEDPK8895L1ZT/2017-18 and summary order Reference No.ZD331223204669J dated 26.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja Karthikeyan

For Respondents : 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 **26.12.2023**. 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. 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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To:

The Assistant Commissioner (ST)/Proper Officer,
Sivagangai Assessment Circle,
Sivagangai.



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G.R.SWAMINATHAN,J.

PMU

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