



W.P.(MD) No.35564 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35564 of 2025
and W.M.P.(MD)No.28224 of 2025

Tvl.Fancy Agency,

Represented by its Proprietor M. Mohammed Ayub,

GSTIN 33AJZPA7731Q2ZG,

467, Bazar Street, Virudhunagar 626001.

... Petitioner

Vs

The Deputy State Tax Officer -1,
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AJZPA7731Q2ZG /2020-21 dated 08.05.2025 for the assessment year 2020-21 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the Petitioner.



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For Petitioner : Mr.N.Sudalaimuthu

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

This Writ Petition is filed challenging the impugned order passed by the respondent in GSTIN 33AJZPA7731Q2ZG /2020-21 dated 08.05.2025 for the assessment year 2020-21 under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and also seeking for a consequential direction, directing the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the Petitioner.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. When the matter is taken up for hearing, the learned counsel appearing for the petitioner would submit that the petitioner seeks leave of this Court to file an appeal and he undertakes to pay 5% of



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the disputed tax over and above the statutory deposit made at the time of filing the appeal.

4. Considering the facts and circumstances of the case, this Court grants liberty to the petitioner to file an appeal and the petitioner is also directed to pay 5% of the disputed tax over and above the statutory deposit made, at the time of filing the appeal.

5. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

12.12.2025

Index : Yes/No
Neutral Citation: Yes/No
vsm

To

The Deputy State Tax Officer -1,
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar.

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KRISHNAN RAMASAMY, J.

vsm

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