



W.P.(MD)No.35301 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.12.2025

CORAM

THE HONOURABLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35301 of 2025 &
W.M.P.(MD)Nos.27986 & 27987 of 2025

S.Mahendran

...Petitioner

vs.

The Superintendent of Central CGST and Excise,
Tenkasi Range, Tirunelveli Division,
1A and 1B, Courtalam Main Road,
Nannagaram, Melagaram Post,
Tenkasi - 627 818.

...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide Order in Original No. GST/TNVL/SUPDT/TENKASI/141/2024, dated 24-04-2024 and consequential summary order passed by the respondent in Form GST DRC-07 reference No.ZD330524006602W, dated 02-05-2024 and quash the same as illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Gowri Shankar



W.P.(MD)No.35301 of 2025

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ORDER

This Writ Petition has been filed challenging the impugned order passed by the Respondent in Original No. GST/TNVL/SUPDT/TENKASI/141/2024, dated 24-04-2024 and consequential summary order in Form GST DRC-07 reference No.ZD330524006602W, dated 02-05-2024.

2. The learned counsel appearing for the petitioner seeks leave of this Court to withdraw this petition and would submit that the petitioner may be granted liberty to file an appeal against the impugned order. He would also submit that the petitioner is ready and willing to deposit 20% of the disputed tax (statutory pre-deposit of 10% disputed tax + additional 10% disputed tax, for the delay in filing the appeal).

3. The learned counsel appearing for the respondent also agreed to the said course of action.

4. In view of the above submissions, this Writ Petition is dismissed with a liberty to the petitioner to file an appeal against the impugned order before the Appellate Authority within a period of three weeks from the date of receipt of a copy of this order, subject to the pre-deposit of 20% of the



W.P.(MD)No.35301 of 2025

disputed tax before the Appellate Authority. No costs. Consequently,
connected Miscellaneous Petitions are closed.

09.12.2025

Speaking / Non-speaking order

Index : Yes/No

NCC : Yes/No

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W.P.(MD)No.35301 of 2025

KRISHNAN RAMASAMY, J.

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W.P.(MD)No.35301 of 2025

09.12.2025