



WEB COPY

WP No. 20237 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 20237 of 2026
and WMP.Nos.21676 & 21679 of 2026**

Senthil Store
Represented by its Proprietor,
Sivalinga Raja Senthil
No. 957, T H Road Kaladipet,
Thiruvottiyur, Chennai, Tamil Nadu 600019.

..Petitioner(s)

Vs

The Deputy State Tax officer I
Thiruvottiyur Assessment Circle,
2nd Floor, Room No 214,
No. 32, integrated commercial Tax offices
complex,
Elephant Gate bridge Road,
Chennai 600 003.

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India,
praying this Court to issue a Writ of Certiorarified Mandamus, to call for the
records of the respondent's order in GSTIN 33IMHPS7793R1ZN / 2021-22
dated 10.12.2025 and quash the same.

For Petitioner : Mr. M. Jaisingh

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Heard both sides.



2.The petitioner suffered an exparte order at the hands of the respondent.

The order was passed on 10.12.2025. 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 25% of the disputed tax amount as predeposit. Upon the petitioner remitting 25% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. 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 petitions are closed.

21-05-2026

sli/mp

To

1. The Deputy State Tax officer I
Thiruvottiyur Assessment Circle,
2nd Floor, Room No 214,
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G.R.SWAMINATHAN, J.

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