



W.P.No.20323 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.05.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20323 of 2026

and

W.M.P.Nos.21789 & 21790 of 2026

Sathya Traders,
Its Proprietor V.Chandrasekar,
59, Ediyar Street,
Vadakkanandal & Village,
Chinnasalem Taluk,
Kallakurichi District – 606 207.

... Petitioner

Vs.

The State Tax Officer,
Kallakurichi Assessment Circle,
No.103/5, Neppal Street Extension,
Kallakurichi & District – 606 202.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records leading to the issuance of proceedings with order in impugned order in GSTIN No.33AJPPC6485P1ZI/2024-25 dated 1.02.2026, by the respondent herein and quash the same and direct the respondent herein to provide a reasonable opportunity to the petitioner, including a personal



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hearing is to consider and reassess the case after giving full and fair opportunity to the petitioner.

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For Petitioner : Mr.V.R.Kamalakaran
for Mr.A.Logesh

For Respondent : Mr.T.N.C.Kaushik
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 17.02.2026. 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.



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3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

21.05.2026

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer,
Kallakurichi Assessment Circle,
No.103/5, Neppal Street Extension,
Kallakurichi & District – 606 202.



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G.R.SWAMINATHAN, J.

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