



WEB COPY

WP No. 20670 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20670 of 2026

AND

WMP Nos.22258 & 22260 OF 2026

Architha construction
represented by its Proprietor
Nandhagopal Ragavendran,
No.9D Ramasamy Nagar
Civil Aerodrome Post, Avinashi Road, Chitra,
Coimbatore Tamil Nadu 641 014

..Petitioner(s)

Vs

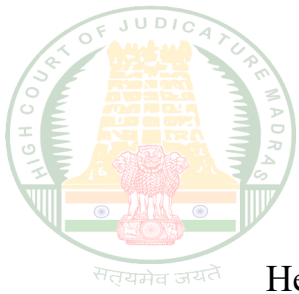
Deputy State Tax officer -1,
Peelamedu (North) Circle,
Coimbatore Tamil Nadu 641 004

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned *ex parte* order in Ref.No.ZD331225188641E dated 12.12.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the financial year 2021-22 from the file of the respondent herein, quash the same.

For Petitioner(s): Mr.S.Saravanan

For Respondent(s): Mr.Dhanamadhri
Government Counsel



ORDER

Heard both sides.

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2.The petitioner suffered an *ex parte* order at the hands of the respondent. The order was passed on 12.12.2025. 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.

3.The petitioner need not make any mandatory pre-deposit of 10% because the entire tax amount has already been recovered. Even though there is considerable delay, I am only granting relief taking note of the fact that the entire amount has been recovered. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.

4.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

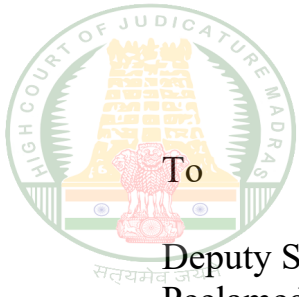
29-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

nsd/ay



To

Deputy State Tax officer -1,
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G.R.SWAMINATHAN J.

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