



W.P.(MD) No.3292 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3292 of 2026

and

W.M.P.(MD).Nos.2722 of 2026

Tvl.S.Nagarajan Contractor,
represented by its Proprietor,
S.Nagarajan

... Petitioner

Vs

The Deputy State Tax Officer-2,
Pudukkottai-2 Assessment Circle,
Pudukkottai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33AEKPN4992E1ZA/2020-21 dated 24.02.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader



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ORDER

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The present writ petition has been filed challenging the impugned order passed by the respondent vide his order in GSTIN 33AEKPN4992E1ZA/2020-21 dated 24.02.2025

2. The learned counsel appearing for the petitioner seeks leave of this Court to withdraw the present writ petition and prays for liberty to file an appeal before the appellate authority. The learned counsel further undertakes that the petitioner will deposit 10% additional amount over and above the statutory pre-deposit and has made an endorsement to that effect.

3. The learned counsel appearing for the respondent has no objection to the said submission.

4. In view of the above submission, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of three weeks from the date of receipt of a copy of this order, subject to payment of 10% additional amount over and above the statutory pre-deposit, in accordance with the provisions of law.



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5. The appellate authority is directed to verify the payment of the additional 10% deposit as ordered by this Court and, thereafter, entertain the appeal on merits, without raising any objection on the ground of limitation.

6. In view of the above, the writ petition stands dismissed as withdrawn. No costs. Consequently, connected miscellaneous petition is closed.

06.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To
The Deputy State Tax Officer-2,
Pudukkottai-2 Assessment Circle,
Pudukkottai.



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KRISHNAN RAMASAMY, J.

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