



WEB COPY



W.P.(MD)No.3839 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3839 of 2026
& W.M.P(MD)No.3154 of 2026

Tvl.Mookiah Muthiah
GSTIN 33AAFPM8022M1ZM
2/22B, Keela Muthukkadu Village
Kulathur, Pudukkottai 622501

... Petitioner

Vs.

The Deputy State Tax Officer 1
Pudukkottai - 3 Assessment Circle
Commercial Taxes Buildings
Pudukkottai.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AAFPM8022M1ZM /2022-23 dated 19.09.2025 for the assessment year 2022-23 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal , arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the Petitioner.



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For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

The learned counsel for the petitioner seeks leave of this Court to withdraw this petition and with regard to the same, he had made an endorsement in the case bundle.

2. Further, he would submit that the petitioner had already paid the entire disputed tax amount and hence, he requests this Court to grant liberty to the petitioner to file an appeal against the assessment order.

3. In view of the above, this writ petition is dismissed as withdrawn. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 19.09.2025, within a period of two weeks from the date of receipt of a copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in



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accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No cost. Consequently, the connected miscellaneous petition is also closed.

12.02.2026

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer 1
Pudukkottai - 3 Assessment Circle
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KRISHNAN RAMASAMY.J.,

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