



WP(MD). No.5333 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : **26.02.2026**

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

WP(MD). No.5333 of 2026

and

W.M.P.(MD)No.4462 of 2026

Tvl. T.P. Kannu and Co,
Rep. by its Proprietor P. Manivannan,
26/D-2, Sivasakthi Building,
S.N. High Road,
Tirunelveli Junction,
Tirunelveli-627001.

... Petitioner

Vs

The State Tax Officer,
Tirunelveli Junction Assessment Circle,
Tirunelveli.

... Respondent

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33ACDPM7780N1Z3 ARN-AD331123045514K, Tax Period 2018-2019 dated 05.03.2025 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice.

For Petitioner : Mr.R.D.Ganesan

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader



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ORDER

This Writ Petition is filed challenging the impugned order passed by the respondent dated 05.03.2025.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that although the petitioner has filed the present Writ Petition challenging the impugned order dated 05.03.2025, he has confined his prayer to seeking liberty to prefer an appeal against the said order.

4. The learned counsel appearing for the petitioner would submit that the petitioner has given instructions to the accountant to file an application for amnesty scheme, but, however, the accountant failed to take steps either to file an appeal or to avail the amnesty scheme. He would further submit that petitioner has paid the entire tax amount, but, however, he disputed the tax amount. Therefore, he prays permission of



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this Court to file an appeal and states that he is ready and willing to pay any amount as directed by this Court.

5. The learned Additional Government Pleader appearing for the respondent submits that the petitioner may be directed to file an appeal, subject to payment of such amount as may be directed by this Court.

6. Heard the submissions made by the learned counsel appearing on either side and perused the materials available on record.

7. Considering the submissions made by both sides, this Court directs the petitioner to file an appeal subject to payment of Rs.1,00,000/- to the respondent, within a period of two weeks from the date of receipt of a copy of this order. After verifying the said payment, the respondent is directed to take the appeal on file and dispose of the same in accordance with law.



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8. With the above direction, this Writ Petition is disposed of.

There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

26.02.2026

Index: Yes/No

NCC : Yes/No

vsm



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TO

The State Tax Officer,
Tirunelveli Junction Assessment Circle,
Tirunelveli.



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KRISHNAN RAMASAMY, J.

vsm

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