



W.P(MD)No.23537 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 02.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23537 of 2025

and

W.M.P.(MD)No.18495 of 2025

Gokulam Medical,
(Rep. by its Proprietor AL Nagarajan),
7528, Alagappan Valarmathi Complex,
Thondi Main Road, Kalaiyarkoil,
Sivagangai, Tamil Nadu - 630551.

... Petitioner

Vs.

The Deputy Commercial Tax Officer
Sivagangai Assessment Circle,
Virudhunagar.

... 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 in the Impugned Order Ref Number ZD3302252397990 dated 24.02.2025, passed by the Respondent, quash the order and direct the respondent to remand back the matter to the Respondent to the consider the submissions.

For Petitioner : Ms.S.Renuka

For Respondent : Mr.R.Sureshkumar,
Addl. Government Pleader.



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ORDER

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Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondent. It is an ex parte order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Additional Government Pleader submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed income tax amount.

4.The petitioner states that they will deposit 25% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Upon such compliance, the attachment effected on the petitioner's ITC account shall be raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days thereafter. The respondent shall provide an opportunity of personal



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hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

5.This writ petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

02.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias

To:

The Deputy Commercial Tax Officer
Sivagangai Assessment Circle,
Virudhunagar.



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G.R.SWAMINATHAN, J.

ias

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