BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.26548 of 2025 AND
W.M.P.(MD)Nos.20594 to 20596 of 2025

M/s.Universal Polypacks,
Rep. by its Managing Partner,
V.Gurumoorthy,
S/o.Varatharajan,
4-D/1, Sipcot Complex,
Pudukkottai- 622 002. ... Petitioner

Vs.

1. The State Tax Officer,
Pudukottai-I, Assessment Circle,
T.S.No.5893/3, Kattuputhukulam,
Opp. to RTO Office,
Pudukkottai – 622 001.

2. The Assistant Commissioner(ST)(FAC),
Pudukottai-I, Assessment Circle,
5893/3, Kattupudukkulam,
Pudukkottai – 622 001. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to call for the records of the impugned order in Form GST DRC-07 passed by the respondent dated 17.02.2025 and quash the same as bad in law and remand the matter back to the file of the respondent with a direction to provide an opportunity of hearing to the petitioner.

For Petitioner : Mr.Varun Ranganathan,
for Mr.Ravi Kannan.

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

* * *

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the first 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. It is seen that a sum of Rs.1,23,419/- has already been recovered from the writ petitioner. The petitioner has to pay a further sum of Rs.1,34,593/-. This would represent 25% of the disputed tax amount. The petitioner states that they will deposit the

said balance 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 first respondent shall provide an opportunity of personal 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 petitions are closed.

23.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

1. The State Tax Officer,
   Pudukottai-I, Assessment Circle,
   T.S.No.5893/3, Kattuputhukulam,
   Opp. to RTO Office,
   Pudukkottai – 622 001.

2. The Assistant Commissioner(ST)(FAC),
   Pudukottai-I, Assessment Circle,
   5893/3, Kattupudukkulam,
   Pudukkottai – 622 001.

G.R.SWAMINATHAN,J.

PMU

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23.09.2025