BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25464 of 2025
and
W.M.P.(MD)Nos.19944 and 19945 of 2025

M/s.Anil Kumar Nair Security Agency,
Represented by its Proprietor,
Anil Kumar Nair,
ARA-74, Athani Lane,
Vanchiyoor,
Thiruvananthapuram - 695 035. ... Petitioner

Vs.

1.The State Tax Officer,
Thuckalay 2 Assessment Circle,
Commercial Taxes Building,
No. 131, Mead Street,
Nagercoil - 629 001.

2.The Branch Manager,
Canara Bank
College Road,
Nagercoil - 629 001.

3.The Branch Manager,
Canara Bank
TC 27/1764, Pattoor,
Vanchiyoor Road,
Vanchiyoor (PO),
Trivandrum - 695 035.

4.The Branch Manager,
IDBI Bank,
M.G. Corporate Centre,
NH 47, Ulloor Kazhako,
Ulloor, Trivandrum - 695 011. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent vide the impugned ex-parte Order passed by the 1st Respondent in FORM GST DRC-07 bearing Reference No. ZD330522007564R dated 17.05.2022 for the financial year 2018-19 and quash the same as being violative of principles of natural justice and to direct the 1st Respondent to pass fresh Order after hearing the petitioner.

For Petitioner : Mr.S.Jaikumar

For Respondents : Mr.J.K.Jeyaselan,
Government Advocate for R1.
Mr.V.Balasubramanian for R2 & R3.

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 Government Advocate submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed 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 accounts 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.

17.09.2025

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

To:

The State Tax Officer,
Thuckalay 2 Assessment Circle,
Commercial Taxes Building,
No. 131, Mead Street,
Nagercoil - 629 001.

G.R.SWAMINATHAN, J.

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