BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25671 of 2025
and
W.M.P.(MD)Nos.20104 and 20106 of 2025

Adrian Logistics,
Represented by its Proprietor,
Vijay Anand,
S/o Manoharan,
1A/4 Sivanthakulam Road,
Tuticorin – 628 003. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (GST),
4th floor, Commercial Taxes Buildings,
Dr. S.V.K.S. Thangaraj Salai,
Madurai – 625 020.
Camp office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli – 627 002.

2.The Deputy State Tax Officer /
Deputy Commercial Tax Officer,
State Tax, Commercial Tax Office,
Tuticorin - II, Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi, Tuticorin,
Tamil Nadu – 628001. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the order passed by the 2nd respondent in Order No.ZD330225105636P/2020-2021/ dated 12.02.2025 /GSTIN 33ADKPV1799C2Z8 and quash the same as illegal.

For Petitioner : Mr.S.Muthu Kumar Raja

For Respondents : Mr.J.K.Jeyaselan,
Government Advocate.

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the second 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 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 second 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.

19.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

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G.R.SWAMINATHAN, J.

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