BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.25993 of 2025 AND
W.M.P.(MD)No.20317 of 2025

Tvl.S.R.Powers,
Rep. by its Proprietor P.Velmurugan,
No.137, Vallaba Vinayagar Kovil Street,
Puliankudi, Tenasi District – 627 855. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Sankarankovil Assessment Circle,
Tenkasi District. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN:33ADXPV9128L2ZH/2019-20 dated 21.08.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of the principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

* * *

ORDER

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 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 petition is closed.

22.09.2025

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

PMU

To:

The Deputy State Tax Officer-1,
Sankarankovil Assessment Circle,
Tenkasi District.

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.25993 of 2025

22.09.2025