



W.P(MD)No.28678 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28678 of 2025

and

W.M.P.(MD)Nos.22286 & 22287 of 2025

M/s.Santhanalakshmi Traders,
Represented by its Proprietor,
P.Valliammal,
W/o.M.Palani,
No.1/181, East Street, Thenur Post,
Manapparai Taluk,
Trichy-621 308.

... Petitioner

Vs.

1.The State Tax Officer,
Manapparai Assessment Circle,
Manapparai, Trichy District.

2.The Commercial Tax Officer,
Office of the Commercial Tax Office,
Manapparai,
Trichy District.

... 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 of the impugned order passed by the 1st Respondent in GSTIN. 33AIVPV0758P1Z7/2018-19, dated 29.02.2024 and the consequential impugned form GST DRC-07, in Ref No. ZD3302241857377, dated 29.02.2024, issued by the 2nd Respondent and to quash of the same.



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For Petitioner : Mr.M.N.Bharathi

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

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 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 respondent



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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.

13.10.2025

Index : Yes / No

Internet : Yes/ No

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To

1.The State Tax Officer,
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Manapparai, Trichy District.

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Office of the Commercial Tax Office,
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G.R.SWAMINATHAN, J.

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