



W.P(MD)No.28682 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.28682 of 2025

and

W.M.P.(MD)Nos.22288 & 22291 of 2025

M/s.Trivikrama Medical Services Private Limited,
F.No.55/1, Karur Bye Pass Road,
Near Chathiram Bus Stand, Tiruchirappalli-620002,
Represented by Vijay Kumar

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rockfort Assessment Circle, Trichy,
Multi Storied Building, Kajamalai,
Tiruchirappalli-620 020.

... Respondent

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 and quash the same as illegal, arbitrary and devoid of merit of the respondent impugned order dated 21.07.205 with reference no.33AAECT2603D1ZZ/2021-22 passed under section 73 of the Tamil Nadu Goods and Service Tax Act (Act) for the year 2021-2022 along with the summary order dated 21.07.2025 with reference number ZD33072521445K (impugned order).

For Petitioner : Mr.G.Sudhakar

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



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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 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 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



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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.

13.10.2025

Index : Yes / No

Internet : Yes/ No

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To

The Assistant Commissioner (ST),
Rockfort Assessment Circle, Trichy,
Multi Storied Building, Kajamalai,
Tiruchirappalli-620 020.



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G.R.SWAMINATHAN, J.

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