



W.P(MD)No.29041 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29041 of 2025

and

W.M.P.(MD)Nos.22513 & 22515 of 2025

M/s.Nethaji Agencies,
Rep. by its Proprietrix,
Mrs.M.Malarvizhi,
P.Pudhupatti,
Kovilankulam,
Usilampatti Taluk,
Madurai 625 514.

... Petitioner

Vs.

The State Tax Officer,
Madurai Rural West Assessment Circle,
Commercial Taxes Building,
Near Law College,
Dr.Thangaraj Road,
K.K.Nagar, Madurai 625 020.

... 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 on the file of the Respondent in GSTIN/33BPYPM9988M1ZE /2017-18 dated 22.12.2023 and quash the same as illegal, arbitrary and violative of principles of natural justice.



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For Petitioner : Mrs.S.Kanmani Annamalai
for Mr.Anbarasan

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 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.

16.10.2025

Index : Yes / No
Internet : Yes/ No
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To

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G.R.SWAMINATHAN, J.

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