



W.P(MD)No.29003 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29003 of 2025

and

W.M.P.(MD)No.22484 of 2025

M/s.Muthu Agencies,
Rep. by Proprietor Ramar Muthukumar
6/234, Indhu Bazaar,
Kilakarai, Ramanathapuram,
Tamil Nadu-623 517.

... Petitioner

Vs.

Deputy Commercial Tax Officer,
Mudhukulathur Assessment Circle,
Commercial Taxes Department,
Collectorate Complex,
Marudhupandiyar Nagar,
Sivagangai-630 562.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned Order vide Ref. No. ZD330824265659U dated 29.08.2024 and quash the same and direct the Respondent to provide an opportunity to make submissions.

For Petitioner : Mr.K.Senguttuvan



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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 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 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.

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Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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