



W.P(MD)No.29853 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29853 of 2025

and

W.M.P(MD)Nos.23103 & 23106 of 2025

Sundari Pooja Products,
Represented by its Proprietor,
Ramkumar,
S/o.Paulsamy,
6/523-14, Veeraman Street,
Virudhunagar.

... Petitioner

Vs.

The Assistant Commissioner,
Virudhunagar Circle,
Virudhunagar.

... 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 of the impugned order with reference number. ZD330225164042X dated 17.02.2025 issued by the respondent and quash the same.



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For Petitioner : Ms.M.Lavanya
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 more than 25% of the disputed tax amount had already been recovered. If this statement is true, the attachment effected on the petitioner's ITC account shall be raised



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forthwith. If the petitioner's bank account is attached, that shall also be lifted. The impugned order shall also stand quashed. These consequences in favour of the petitioner will enure only if 25% of the disputed tax amount had already been recovered and not otherwise. If the statement of the petitioner is not correct, then he has to 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 and only upon such compliance, favorable outcome as mentioned above will enure in favour of the writ petitioner.

5. The petitioner has to file his reply to the show cause notice within a period of thirty days, thereafter. The respondent shall also 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.



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6.This writ petition is disposed of accordingly. No costs.

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Consequently, connected miscellaneous petitions are closed.

24.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

The Assistant Commissioner,
Virudhunagar Circle,
Virudhunagar.



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G.R.SWAMINATHAN, J.

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