BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30047 of 2025
and
W.M.P(MD)No.23234 of 2025

Tvl.A.J.Traders.
Represented by its Proprietor,
Jayapratha,
S.F.No.197/2, Vengaikurichy Village,
Vengaikurichy Post,
Manapparai,
Trichy – 621 307. ... Petitioner

Vs.

1.The State Tax Officer,
Manapparai Assessment Circle,
Manapparai,
Trichy – 620 020.

2.The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai,
Trichy – 620 020. ... 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 issued by the first respondent in GSTIN: 33AFUPJ4299M1ZL/2019-20, dated 22.08.2024 and consequential impugned FORM GST DRC-07 in Reference No.ZD330824194838Q, dated 22.08.2024 issued by the second respondent and quash of the same as arbitrary.

For Petitioner : M/s.M.Narasimha Bharathi

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

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondents. 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 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, favourable 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, from the date of receipt of a copy of this order. The respondents 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.

6.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

24.10.2025

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

To

1.The State Tax Officer,
Manapparai Assessment Circle,
Manapparai,
Trichy – 620 020.

2.The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai,
Trichy – 620 020.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.30047 of 2025

24.10.2025