



W.P(MD)No.30130 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30130 of 2025

and

W.M.P(MD)No.23302 of 2025

Tvl.S.VIJAYALAKSHMI TEXTILES,
Represented by its Proprietor,
R.Vimala,
W/o.Ragupathi Pandian,
No.11/6/19A, Royal Theater Back side
2nd Street,
Mettupatty, Chinnalapatti,
Dindigul District - 624 601.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal & Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Deputy State Tax Officer,
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub Collector's Office Road,
Dindigul – 624 001.

... Respondents



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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 pertaining to the impugned order of the second respondent in Reference No..ZD3300824077567X/2019-20 dated 09.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

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 second 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.



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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 respondents 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 petition is closed.

25.10.2025

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

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G.R.SWAMINATHAN, J.

MGA

To

- 1.The Commissioner of Commercial Taxes,
O/o.The Principal & Special Commissioner
of Commercial Taxes,
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Chennai – 600 005.
- 2.The Deputy State Tax Officer,
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