BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30043 of 2025
and
W.M.P(MD)No.23227 of 2025

M/s.Matha Agency,
Represented by its
Proprietor
K.Joseph Selvaraj,
GSTIN 33AQXPJ1222C1Z7,
788/6B3, RMCT Nagar,
Oppo Petrol Bunk,
Reddiapatti,
Dindigul. ... Petitioner

Vs.

The Deputy State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Tax Building,
Dindigul. ... 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 in the impugned Order in GSTIN:33AQXPJ1222C1Z7 /2017-18 dated 11.06.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner	:	Mr.S.Karunakar
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 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, 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.

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

The Deputy State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Tax Building,
Dindigul.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.30043 of 2025

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