



W.P(MD)No.30438 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30438 of 2025

and

W.M.P.(MD)Nos.23654 & 23657 of 2025

M/s.Samuthira Traders,
Proprietor M.Sakthi Sarvanan,
No.101, Pillathurai,
Thathiengarpettai,
Musiri Taluk,
Tiruchirappalli District.

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Kulithalai Assessment Circle,
Kulithalai,
Karur District.

... 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 relating to the impugned order vide GSTIN 33CZOPS8808P1ZA/2020-2021 dated 03.02.2025 issued by the respondent and consequential demand vide Reference No.ZD330225020318V dated 03.02.2025 issued by the respondent and quash the same.



W.P(MD)No.30438 of 2025

For Petitioner : Mr.D.Shanmugaraja Sethupathi
For Respondent : Mr.R.Sureshkumar
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 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



W.P(MD)No.30438 of 2025

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 petitions are closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Deputy State Tax Officer-II,
Kulithalai Assessment Circle,
Kulithalai,
Karur District.



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W.P(MD)No.30438 of 2025

G.R.SWAMINATHAN, J.

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W.P(MD)No.30438 of 2025

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