



W.P(MD)No.30397 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30397 of 2025

and

W.M.P.(MD)Nos.23615 and 23616 of 2025

M/s.Sri Sakthi Saravana Traders,
Proprietorix, V.Ramya,
No.217/2, Pillathurai,
Thathiengarpettai,
Thuraiyur Taluk,
Tiruchirappalli District.

... Petitioner

Vs.

The State Tax Officer (FAC),
Kulithalai 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 33DOPPS7598D1Z6/2021-2022 dated 26.08.2025 issued by the respondent and quash the same.



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For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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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 Government Advocate 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



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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 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.

27.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer (FAC),
Kulithalai Circle,
Kulithalai,
Karur District.

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G.R.SWAMINATHAN, J.

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