



W.P.(MD)No.31031 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31031 of 2025

and

W.M.P.(MD)Nos.24240 & 24242 of 2025

Tvl.Ganapath Marketing Services,
GSTIN: 33APVPG0168D2Z0,
Represented by its Proprietor Durai Pandiyan Ganesh Ram,
10, West Main Road, Linga Nagar,
Trichy-620 102.

... Petitioner

Vs.

The State Tax Officer,
Srirangam Assessment Circle,
No.155, Municipal Colony,
Moolathoppu,
Srirangam-620 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330425226753H/2022-2023 dated 30.4.2025 issued by the Sole Respondent and quash the same.

For Petitioner :Mr.S.Durai Raj

For Respondent :Mr.R.Sureshkumar
Additional Government Pleader



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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 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 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



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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. On payment of the 25% disputed tax amount, the attachment made on the writ petitioner's bank account shall be lifted immediately thereafter.

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

31.10.2025

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

The State Tax Officer,
Srirangam Assessment Circle,
No.155, Municipal Colony,
Moolathoppu,
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G.R.SWAMINATHAN, J

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