BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30710 of 2025
and
W.M.P(MD)Nos.23849, 23850, 23851, 23854
& 23861 of 2025

Dr.Srinivasan Subbaraj
(Trade Name: Sri Vaiyapuri Medicals)
GSTIN: 33AJTPS6006L1ZP,
1/1, Sri Vaiyapuri Nursing Home,
Bharathiar 4th Street,
Sankarankoil – 627 756. ... Petitioner

Vs.

1.The State Tax Officer,
Sankarankoil Assessment Circle,
114, Tiruvudaiyan Salai,
Sankarankoil – 627 756.

2.The Branch Manager,
Tamilnad Mercantile Bank Ltd,
9, South Car Street,
Sankarankoil – 627 756,
Tenkasi District.

3.The Branch Manager,
State Bank of India,

1/21, Ground Floor,
Abhi's Tower,
Rajapalayam Main Road,
Sankarankoil,
Tirunelveli – 627 756. ... Respondents

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 dated 17-Feb-25 in GSTIN/33AJTPS6006L1ZP/2020-21 along with Form GST DRC-07 bearing reference No.ZD330225162800R, passed by the first respondent, and quashing the same.

For Petitioner	:	Mr.P.R.Renganath
For Respondents	:	Mr.R.Suresh Kumar Additional Government Pleader for R.1

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 50% 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 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 petitions are closed.

30.10.2025

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

Note: Issue order copy on 31.10.2025.

To

1.The State Tax Officer,
Sankarankoil Assessment Circle,
114, Tiruvudaiyan Salai, Sankarankoil – 627 756.

2.The Branch Manager,
Tamilnad Mercantile Bank Ltd,
9, South Car Street,
Sankarankoil – 627 756,
Tenkasi District.

3.The Branch Manager,
State Bank of India,
1/21, Ground Floor,
Abhi's Tower,
Rajapalayam Main Road,
Sankarankoil,
Tirunelveli – 627 756.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.30710 of 2025

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