



W.P(MD)No.31577 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.11.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD)No.31577 of 2025

and

W.M.P.(MD)No.24762 of 2025

M/s.Sri Velavan Store,  
Rep. by its Proprietrix Krishnaveni,  
45/3D, Thendral Nagar East Street,  
Bodinayakanur,  
Theni-625513.

... Petitioner

**Vs.**

The Deputy State Tax Officer-1,  
Bodinayakanur Assessment Circle,  
Bodi.

... 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 33EPVPK7020G2ZP dated 08/08/2024 for the assessment year 2019-20 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



W.P(MD)No.31577 of 2025

WEB COPY

## 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



**W.P(MD)No.31577 of 2025**

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 petition is closed.

**06.11.2025**

Index : Yes / No  
Internet : Yes/ No  
rmi

To

The Deputy State Tax Officer-1,  
Bodinayakanur Assessment Circle,  
Bodi.



WEB COPY



W.P(MD)No.31577 of 2025

**G.R.SWAMINATHAN, J.**

rmi

W.P(MD)No.31577 of 2025

06.11.2025