



W.P(MD)No.31990 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31990 of 2025

and

W.M.P(MD)Nos.25183 & 25185 of 2025

Hosur Development Engineering
Construction India Private Limited,
Represented by its Managing Director,
Sampath Kumar,
S/o.Krishnamachari,
Having business at
No.26, Shankar Nagar,
1st Cross, Srirangam (Thoothukudi),
Trichy – 620 006.

... Petitioner

Vs.

1.The Assistant Commissioner (Circle),
Hosur (North) II:
Krishnagiri, Hosur,
Tamil Nadu.

2.The Deputy Commercial Tax Officer,
Hosur (North) II:
Krishnagiri, Hosur,
Tamil Nadu.

... Respondents



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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 GSTIN 33AACCH6579G2ZF/2017-2018 dated 10.12.2024 issued by the first respondent in File No. ZD3312241051154, dated 12.12.2024 and quash the same.

For Petitioner : Mr.J.Prince Arockiaraj

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the first 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.



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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 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.

11.11.2025

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

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G.R.SWAMINATHAN, J.

MGA

To

- 1.The Assistant Commissioner (Circle),
Hosur (North) II:
Krishnagiri, Hosur,
Tamil Nadu.
- 2.The Deputy Commercial Tax Officer,
Hosur (North) II:
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