



W.P(MD)No.32196 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32196 of 2025

&

W.M.P.(MD)Nos.25323 & 25325 of 2025

Tvl.Ramya Metals,
Rep. by Proprietor Sethu
Door No.3/92C, Sithi Vinayagar Kovil Street,
Kasimajorpuram, Courtlam,
Tenkasi, Tamil Nadu 627 802.

... Petitioner

Vs.

The Commercial Tax Officer,
Office of the State Tax Officer, Sengottai,
126A/New No.43/1, Sengottai-Kollam Main Road,
Tamil Nadu-627 809.

... 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 Order in Form DRC-07 dated 03.03.2025 bearing Reference No.ZD330325005239Q issued by the Respondent and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.J.K.Jeyaseelan
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 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



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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.

13.11.2025

Index : Yes / No
Internet : Yes/ No
rmi

To

The Commercial Tax Officer,
Office of the State Tax Officer, Sengottai,
126A/New No.43/1, Sengottai-Kollam Main Road,
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G.R.SWAMINATHAN, J.

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