



W.P(MD)No.32573 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 14.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32573 of 2025

and

W.M.P.(MD)No.25662 of 2025

C.Balasubramanian,
Contractor,
S/o.Chockalingam,
1/1, North Street,
Palamadai,
Sankar Nagar,
Tirunelveli District - 627 357.

... Petitioner

Vs.

1.The State Tax Officer (ST),
Tirunelveli Junction Assessment Circle,
Commercial Taxes Buildings,
Tirunelveli Division,
Tirunelveli District.

2.The Commercial Tax Officer,
Tirunelveli Junction Assessment Circle,
Commercial Taxes Buildings,
Tirunelveli Division,
Tirunelveli District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus,



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calling for records pertaining to the impugned order passed by the 1st Respondent vide his proceedings in GSTIN:33BENPR5973K1ZQ, Tax Period 2018-2019, ARN-AD3307220185962, dated 18.07.2024 and its consequential summary of the order passed by the 2nd Respondent in Form GST DRC-07 bearing Reference No: ZD330724210943I, dated 18.07.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader.

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.



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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 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.



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5.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

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

1.The State Tax Officer (ST),
Tirunelveli Junction Assessment Circle,
Commercial Taxes Buildings,
Tirunelveli Division,
Tirunelveli District.

2.The Commercial Tax Officer,
Tirunelveli Junction Assessment Circle,
Commercial Taxes Buildings,
Tirunelveli Division,
Tirunelveli District.



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G.R.SWAMINATHAN, J.

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