



W.P(MD)No.32343 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32343 of 2025

and

W.M.P.(MD)Nos.25443 and 25446 of 2025

Tvl. Rajapalayam Cement & Chemicals Ltd.,
Represented by its Director,
T.Venkatarajagopalan,
33AAACR7431B1ZX,
Shenthattia Puram Pudur,
Arunkankulam,
Rajapalayam.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle
Rajapalayam.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the impugned Order in form GST DRC 07 Ref. No.ZD330323017523X dated 03.03.2023 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.



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For Petitioner : Mr.S.Karunakar

For Respondent : 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.

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,



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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.

12.11.2025

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

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle
Rajapalayam.

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G.R.SWAMINATHAN, J.

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