BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32547 of 2025
and
W.M.P.(MD)No.25646 of 2025

Paramasivan Velmurugan ... Petitioner

Vs.

The Deputy State Tax Officer-1 (ST),
Sankarankovil Assessment Circle,
Commercial Tax Office,
Tenkasi District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN 33ADXPV9128L2ZH/2019-2020, dated 13.07.2024 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 Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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 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.

14.11.2025

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

The Deputy State Tax Officer-1 (ST),
Sankarankovil Assessment Circle,
Commercial Tax Office,
Tenkasi District.

G.R.SWAMINATHAN, J.

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W.P(MD)No.32547 of 2025

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