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W.P.(MD)NO.32641 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.32641 of 2025 AND
W.M.P.(MD)Nos.25726 & 25728 of 2025

M/s.Idhayam-G Family Store,
Rep. by its partner: R.Sathyam,
No.443, Bazaar,
Virudhunagar- 626 001.

... Petitioner

Vs.

The State Tax Officer/The Commercial Tax Officer,
Virudhunagar I Assessment Circle,
Virudhunagar.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GST/33AAEF17863H1Z8/21/1, quash the order dated 24.02.2025 passed therein for the financial year 2020-21.

For Petitioner : Mr.N.Marimuthu

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *



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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 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.

18.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

The State Tax Officer/The Commercial Tax Officer,
Virudhunagar I Assessment Circle,
Virudhunagar.



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4

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G.R.SWAMINATHAN,J.

PMU

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