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W.P.(MD)NO.34838 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34838 of 2025 AND
W.M.P.(MD)Nos.27530 & 27531 of 2025

Tvl.Siva Automotive Trading Private Ltd.,
Rep. by its Director Mr.A.Veeramani,
No.2C, Gate Lock Road, New Ramnadu Road,
Kamarajar Salai,
Madurai – 625 009. ... Petitioner

Vs.

The Assistant Commissioner(ST),
Kamarajar Salai Assessment Circle,
Madurai – 625 020. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN:33AASCS8990C1ZU/2019-20 dated 20.08.2024 summary order reference No.ZD3308242280240 dated 26.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.J.K.Jeyaselan,
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 20% 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 from the date of receipt of a copy of this order. 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.

28.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The Assistant Commissioner(ST),
Kamarajar Salai Assessment Circle,
Madurai – 625 020.



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G.R.SWAMINATHAN,J.

PMU

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