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W.P.(MD)NO.33361 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.33361 of 2025 AND
W.M.P.(MD)Nos.26328 & 26329 of 2025

K.Thulasimani Marban

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Nagercoil-1,
Kanyakumari District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned order passed by the respondent in his proceedings in GSTIN:33ACMPT2822K1ZC/2021/2022 dated 23.04.2025 and quash the same as unconstitutional.

For Petitioner : Mr.K.Sivaram

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 petitions are closed.

21.11.2025

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

To:

The Deputy State Tax Officer-1,
Nagercoil-1,
Kanyakumari District.



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W.P.(MD)NO.33361 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No. 33361 of 2025

21.11.2025