BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33210 of 2025
and
W.M.P(MD)Nos.26216 & 26219 of 2025

Sheik Meeran Beer Mohamed Aashik Meeran,
Proprietor of Tvl.Famous Ice Products,
4/779, Vivekanandar First Street,
Thasilthar Nagar,
Tamil Nadu – 625 020. ... Petitioner

Vs.

1.The Assistant Commissioner (State Tax),
Tamil Nadu Commercial Tax Department,
Madurai Rural East,
Dr.Thangaraj Salai,
Tamil Nadu - 625 020.

2.The Deputy Commissioner (GST – Appeal),
C.T.Building,
Dr.Thangaraj Salai,
Tamil Nadu - 625 020. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 73 read with Rule 142(5) of the Tamil Nadu Goods and Services Tax Act, 201 7 under Reference No. ZD331024018940V dated 03-10-2024, and Form GST DRC-07 Summary of the Order dated 03-10-2024 along with Annexure under GSTIN No.33VPPA2107R2ZF/2020-2021 dated 03-10-2024 passed by the First Respondent and Quash the same as it is illegal and in gross violation of principles of natural justice and further direct the First Respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner	:	Mr.S.Abdul Navas
For Respondents	:	Mr.R.Suresh Kumar Additional 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, 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.

19.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

1.The Assistant Commissioner (State Tax),
Tamil Nadu Commercial Tax Department,
Madurai Rural East,
Dr.Thangaraj Salai,
Tamil Nadu - 625 020.

2.The Deputy Commissioner (GST – Appeal),
C.T.Building,
Dr.Thangaraj Salai,
Tamil Nadu - 625 020.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.33210 of 2025

19.11.2025