BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33825 of 2025
and
W.M.P(MD)Nos.26724 & 26725 of 2025

Tvl.Madura Marketing,
Represented by its Partner
R.Santhosh,
175, Kamarajar Salai,
Near Nexa Showroom,
Munichalai,
Madurai – 625 009. ... Petitioner

Vs.

1.The Deputy State Tax Officer (ST) – 1 /
The Deputy Commercial Tax Officer,
Munichalai Road Assessment Circle,
Madurai.

2.The State Tax Officer (ST) /
Audit Officer,
Vengalakadai Street Circle,
Madurai.

3.The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai. ... 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 the respondent in GSTIN.33AAWFM4986D1ZS dated 21-02-2025 relating to the Tax Period 2020-21 and the Form GST DRC-07 issued in Reference No:ZD330225223225X dated 21-02-2025 and uploaded in the portal, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner	:	Mr.A.Chandra Sekaran
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 respondents. 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 income tax amount.

4.The petitioner states that 85% of the disputed tax amount had already been recovered. Since 85% of the disputed tax amount had already been recovered from the petitioner, the petitioner is directed to deposit further 10% of the disputed tax amount. Such concession is granted to the petitioner, as the petitioner has already paid 85% of the disputed tax amount. If this statement is true and after depositing further 10% of the disputed tax, the attachment made on the writ petitioner's suppliers under DRC-13 stands lifted forthwith. The impugned order shall also stand quashed. These consequences in favour of the petitioner will enure only if the disputed tax amounts had already been recovered and not otherwise. If the statement of the petitioner is not correct, then he has to 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 and only upon such compliance, favourable outcome as mentioned above will enure in favour of the writ petitioner.

5. The petitioner has to file his reply to the show cause notice within a period of thirty days, from the date of receipt of a copy of this order. The respondents shall also 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.

6.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

25.11.2025

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

To
1.The Deputy State Tax Officer (ST) – 1 /
The Deputy Commercial Tax Officer,
Munichalai Road Assessment Circle,
Madurai.

2.The State Tax Officer (ST) /
Audit Officer,
Vengalakadai Street Circle,
Madurai.

3.The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai.

G.R.SWAMINATHAN, J.

MGA

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