



**W.P(MD)No.34455 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

**DATED : 27.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.34455 of 2025**

**and**

**W.M.P(MD)No.27259 of 2025**

Anbarasan

... Petitioner

Vs.

The Deputy State Tax Officer – II,  
Thanjavur – II Assessment Circle,  
At 20/3, Sachidhanantha Moopanar Road,  
Thanjavur – 613 001.

... Respondent

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 culminated in Impugned Exparte Order GSTIN: 33ASGPA9245H2ZV/2020-2021 dated 24.01.2025 on the file of the respondent, quash the same and consequently direct the respondent to rehear and pass fresh orders within the time frame fixed by this Court.

For Petitioner : Mr.S.Vijayaganesh



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

### **ORDER**

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the first 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 bank account shall be lifted immediately. The impugned order shall stand quashed. The petitioner

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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.

**27.11.2025**

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

To

The Deputy State Tax Officer – II,  
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**G.R.SWAMINATHAN, J.**

MGA

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