BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33893 of 2025
and
W.M.P(MD)Nos.26777 & 26778 of 2025

Tvl.SANTHOSHI INC,
Represented by its Partner
R.P.Arumugasamy,
40, Sathiyasai Nagar,
TVS Nagar,
Madurai – 625 003. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Madurai Rural South Assessment Circle,
Madurai – 20. ... 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 of the respondent in GSTIN:33ABJFS5386H1ZT dated 30.04.2024 relating to the Tax Period 2018-19 and the Form GST DRC-07 issued in Reference No.ZD330424246511R dated 30.04.2024 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 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 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 income tax amount.

4.The petitioner states that 25% of the disputed tax amount had already been recovered. If this statement is true and after depositing further 10% of the disputed tax, the attachment effected on the petitioner's bank account shall be 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

The Assistant Commissioner (ST),
Madurai Rural South Assessment Circle,
Madurai – 20.

G.R.SWAMINATHAN, J.

MGA

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