



W.P(MD)No.34426 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34426 of 2025

and

W.M.P(MD)No.27233 of 2025

M/s.MV Agency,
Represented by its
Managing Partner,
NH45B, Bypass Road,
Viralimalai Post,
Pudukkottai,
Tamil Nadu – 621 316.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Pudukkottai - 1 Assessment Circle.

2.The Branch Manager,
State Bank of India,
Viralimalai Branch,
Karur District.

... 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



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the records 1st respondent pertaining to the impugned DRC-07 order dated 26.02.2025 Reference No.33ABLFM 7267TKIZQ/2020-21 as well as consequential recovery proceedings including DRC-13, and direct the first respondent to re-adjudicate the matter with fresh assessment.

For Petitioner : Mr.R.Maharajan
For Respondents : Mr.J.K.Jeyaselan
Government Advocate
for R.1

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 Government Advocate submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed tax amount.



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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 shall thereafter reply to the show cause notice within a period of thirty days thereafter. The respondents 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

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G.R.SWAMINATHAN, J.

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