



W.P(MD)No.34311 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.34311 of 2025

and

W.M.P(MD)No.27152 of 2025

M/s.BORNEO INTERNATIONAL EXPORTS,
GSTIN: 33AKAPR8655A1ZB,
Represented by its Proprietor,
Raja Mohamed Jagubar,
1018B, Avudaiyarkoil Road,
Kottaipattinam,
Pudukkottai – 614 619.

... Petitioner

Vs.

1.The State Tax Officer,
Aranthangi Assessment Circle,
Pudukkottai District.

2.The Branch Manager,
Corporation Bank,
Door No.1146, Avudayarkoil Road,
Kottaipattinam P.O,
Pudukkottai – 641 619.

... Respondents



W.P(MD)No.34311 of 2025

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 impugned adjudication order dated 21.02.2025 passed by the first Respondent in Form GST DRC-07 (Reference No. 33AKAPR8655A1ZB 2020-21) in respect of the financial year 2020-21, quash and set aside the same on the grounds that it is illegal, arbitrary, without application of mind, and violative of principles of natural justice and statutory provisions. Further direct the first respondent to proceed with the matter afresh and pass a fresh adjudication order in accordance with law, after granting the Petitioner a reasonable and effective opportunity of personal hearing to submit objections, considering all documentary evidences, reconciliation statements and statutory compliance.

For Petitioner : Mr.R.Maharajan

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



W.P(MD)No.34311 of 2025

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 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.



W.P(MD)No.34311 of 2025

WEB COPY

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

- 1.The State Tax Officer,
Aranthangi Assessment Circle,
Pudukkottai District.
- 2.The Branch Manager,
Corporation Bank,
Door No.1146, Avudayarkoil Road,
Kottaiappattinam P.O,
Pudukkottai – 641 619.



WEB COPY



W.P(MD)No.34311 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.34311 of 2025

27.11.2025