



W.P(MD)No.30788 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30788 of 2024

and

W.M.P.(MD)Nos.25855 and 25856 of 2024

Selva Rubi

... Petitioner

Vs.

The Assistant Commissioner
Tuticorin - III,
Thirunelveli,
Tamil Nadu.

... 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 pertaining to the impugned order passed by the respondent vide his Reference No.ZD3312232090343 dated 26.12.2023 and 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.M.Iniyavan

For Respondent : Mr.J.K.Jeyaseelan,
Government Advocate.



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ORDER

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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 Government Advocate 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 ITC account shall be raised forthwith. 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

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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 petitions are closed.

22.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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Issue order copy on 23.10.2025

To:

The Assistant Commissioner
Tuticorin - III,
Thirunelveli,
Tamil Nadu.



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G.R.SWAMINATHAN, J.

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