



W.P(MD)No.30769 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30769 of 2024

and

W.M.P.(MD)Nos.25832 and 25833 of 2024

Jambulingam Ramesh

... Petitioner

Vs.

The Deputy Commissioner,
Office of the Deputy/Assistant Commissioner
of GST and Central Excise,
Trichy I Division,
No.1, Williams Road,
Cantonment,
Trichy - 620 001.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the Impugned Order passed by the Respondent in Order-in-Original No.04/2022-ST, in Reference in C.No.IV/19/36/2020-ST ADJN, dated 25.01.2022 and quash the same as arbitrary and gross violation of principles of natural justice, judicial discipline, perverse and violate of Articles 14 and 19(1)(g) of the Constitution.



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For Petitioner : Mr.M.N.Bharathi

For Respondent : Mr.R.Gowri Shankar

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ORDER

Heard both sides.

2.The petitioner has been visited with an adverse order dated 25.01.2022. The petitioner did not participate in the enquiry. It is an ex parte order. On going through the contents of the affidavit filed in support of the writ petition *prima facie* appears that the petitioner has a good case to project. Hence, in the interest of justice, I propose to interfere. The learned counsel for the petitioner would state that the petitioner would remit 25% of the disputed tax amount over and above what has already been collected from him. He states that this amount would be remitted within a period of four weeks from the date of receipt of a copy of this order. Even while making such remittance, the petitioner shall also submit his reply to the show cause notice. The order impugned in the writ petition shall be treated as addendum to the show cause notice. Thereafter, the respondent will conduct an enquiry and pass an order afresh on merits and in accordance with law. If the



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petitioner fails to make such remittance as undertaken before me or fails to submit his reply to the show cause notice, the benefit of this order would be automatically recalled. Upon remittance of 25% of the dispute tax amount, the attachment made on the writ petitioner's account shall stand lifted immediately.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

11.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The Deputy Commissioner,
Office of the Deputy/Assistant Commissioner
of GST and Central Excise,
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G.R.SWAMINATHAN, J.

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