



WEB COPY

WP No. 19030 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 19030 of 2026

AND WMP Nos. 20273, 20274 & 20277 of 2026

M/S.Maquina Technologies
(Represented by its Proprietor MRS.Celin CM),
No. 7, Ganeshar Street,
Subbanayakanpudur,Udayampalayam,
Chinnavedampatti,
Coimbatore - 641049.

..Petitioner

Vs

1. Deputy State Tax Officer 1
Annur Assessment Circle, Annur.
2. The Assistant Commissioner (ST) (FAC)
Annur Assessment Circle, Annur,
Coimbatore - 641653.
3. The Branch Manager
Karur Vysya bank, Vignesh Towers,
No.1391-A, Sathy Road Ganapathy,
Coimbatore - 641002.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India to call for the records in the impugned order passed by the first Respondent in form GST DRC 07 *vide* Order Ref No.33AWCPC0642C1ZH dated along with its accompanying detailed order, both dated 18.11.2025 and quash the same.

For Petitioner(s):

Mr.K.G.Jayasuriya

For RR 1 and 2:

Ms.Amirta Poongodi Dinakaran



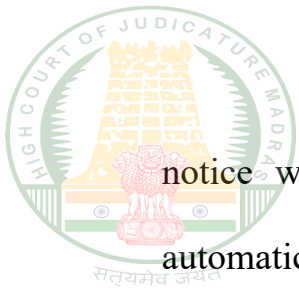
ORDER

WEB COPY 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 counsel appearing for the respondents 1 and 2 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 raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days from the date of receipt of a copy of this order. The first 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.

This writ petition is disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

27-05-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

nsd/bga

To

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Annur Assessment Circle, Annur.
2. The Assistant Commissioner (ST)(FAC)
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