



WEB COPY

WP No. 17800 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 17800 of 2026

AND

WMP Nos.19132 & 19134 of 2026

ARDA Conference Private Limited
Rep. by its Director Mr.A Siddth Kumar Chhajer
No.50 A, 3rd Floor, Door No.2, Girija Apartment
100 Feet Road, Arumbakkam, Chennai
Tamil Nadu 600106

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
MMDA Colony Assessment Circle
Egmore Taluk Office, 2nd Floor
No.88, Mayor Ramanathan Salai
Spurtank Road, Chetpet, Chennai-600 031

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned order in Form DRC-07 vide Ref. No. ZD3306253449552 dated 30.06.2025 passed by the Respondent against the Petitioner in GSTIN 33AASCA4251G1ZQ and quash the same as illegal and unsustainable and to direct the respondent to remand back Form GST DRC -07 vide Ref. No. ZD3306253449552 dated 30.06.2025 for opportunity of personal hearing.

For Petitioner(s): Mr.Aryan Suresh

For Respondent(s): Mrs.P.Selvi
Government Advocate



ORDER

Heard both sides.

WEB COPY

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 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.

20-05-2026

Index: Yes/No

Neutral Citation: Yes/No

gya

To
The Assistant Commissioner (ST)
MMDA Colony Assessment Circle
Egmore Taluk Office, 2nd Floor
No.88, Mayor Ramanathan Salai
Spurtank Road, Chetpet, Chennai-600 031



WEB COPY

WP No. 17800 of 2



G.R.SWAMINATHAN, J.

gya

WP No. 17800 of 2026

20-05-2026