



WEB COPY

WP No. 18192 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

THE HON'BLE Mr. JUSTICE G. R. SWAMINATHAN

WP No.18192 of 2026

AND

WMP Nos.19548 & 19549 of 2026

M/s.Tamil Nadu Engineerings
(Rep. by its Proprietor Mr. Rameshkumar. S)
59/2, Velan Nagar Extension,
Udumalpet, Tiruppur,
Tamil Nadu, 642126.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Udumalpet North Circle
Udumalpet.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the respondent herein in Form GST DRC 07 vide Reference No. ZD3302251983790 along with its detailed order vide GSTIN 33AKHPR5090E2Z4/2020-21 both dated 20.02.2025 for the tax period Apr 2020- Mar 2021, quash the same.

For Petitioner(s):

Mr.Prasad N.

For Respondent(s):

Ms.P.Selvi
Government Advocate



ORDER

Heard both sides.

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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)
Udumalpet North Circle
Udumalpet



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G.R.SWAMINATHAN, J.

gya

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