



W.P.No.20351 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 21.05.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20351 of 2026

and

W.M.P.Nos.21833 and 21834 of 2026

M/s.B.V.S.Transport,
Rep. by Proprietrix Mrs.R.Ranjani
W/o. Ravi,
No.52, Ground Floor, 10th Street,
Annai Sivagami Nagar,
Ennore, Chennai – 600 057.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Building,
Thiruvallur Division,
No.32, Elephant Gate Bridge Road,
(Wall Tax Road) Chennai – 600 003.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent herein in GSTIN/33AJOPR5050N1ZP/2021-2022 in respect of order dated 05.12.2025 under Section 73 passed by the respondent in Ref.No.ZD3312 2507 9678Z dated 05.12.2025 and quash the same.

1/4



WEB COPY



W.P.No.20351 of 2026

For Petitioner : Mr.R.Karunakaran

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader.

ORDER

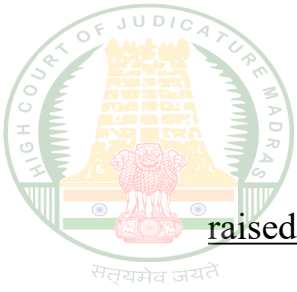
Heard both sides.

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 if any attachment effected on the petitioner's ITC account, the same shall be

2/4



W.P.No.20351 of 2026

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 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.

21.05.2026

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
rka

To:
The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Building,
Thiruvallur Division,
No.32, Elephant Gate Bridge Road,
(Wall Tax Road) Chennai – 600 003.



WEB COPY



W.P.No.20351 of 2026

G.R.SWAMINATHAN, J.

rka

W.P.No.20351 of 2026

21.05.2026