



WEB COPY

WP No. 20107 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

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

W.P.No.20107 of 2026

and

W.M.P.Nos.21512 and 21513 of 2026

PARAG MAHESHWARI HUF,
Trade Name:SRI VENKATESWARA STEEL
INDUSTRIES,
Represented by its Proprietor,
Flat 01/Room A West, Arun Apartments 7(7),
M Block, 10th Street, Anna Nagar East,
Chennai,
Tamil Nadu-600 102.

..Petitioner(s)

Vs

Commercial Tax Officer,
Ayanavaram Central-II,
Chennai Central, Tamil Nadu.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of Certiorari, calling for the records of order of Assessment in DRC-07 bearing Reference:ZD3312250356898 in GSTIN/ID:33AAOHP4542C1ZB/APR 2021-MAR 2022 dated 02.12.2025 issued by the respondent and to quash the same.

For Petitioner(s) : Mr.R.Ganesh Kanna

For Respondent : Mr.T.N.C.Kaushik



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 counsel appearing for the respondent 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. The impugned order shall stand quashed. The petitioner shall 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 their 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
Speaking/Non-speaking order
Neutral Citation: Yes/No

ssb/vji

To
Commercial Tax Officer,
Ayanavaram Central-II,
Chennai Central, Tamil Nadu.



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G.R.SWAMINATHAN, J.

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