



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

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THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20363 of 2026

and

WMP.No. 21858 & 21860 of 2026

Varadhan Paneerdas,
(Trade Name: H P Agencies),
Represented by its Proprietor,
2/2A,Chinnamettupalayam 3rd Street,
Tiruvallur, Tamil Nadu-600 019.

..Petitioner(s)

Vs

Assistant Commissioner,
Thiruvottiur, Avadi,Tiruvallur,
Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of certiorarified mandamus, calling for the records of Order of Assessment in DRC-07 bearing Reference: ZD331225322540Y in GSTIN/ID33AHYPP7462N2Z9 / APR 2021 - MAR 2022 dated 20.12.2025, issued by the Respondent and to quash the same.

For Petitioner(s):

Mr.R.Ganesh Kanna

For Respondent(s):

Ms.P.Selvi

Government Advocate



ORDER

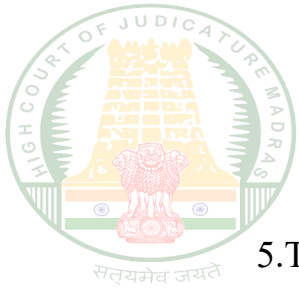
Heard both sides.

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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 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.



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5.This writ petition is disposed of accordingly. No costs. Consequently,
connected miscellaneous petitions are closed.

21-05-2026

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

KKN

To

Assistant Commissioner,
Thiruvottiyur, Avadi,Tiruvallur,
Tamil Nadu.



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G.R.SWAMINATHAN, J.

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