



WEB COPY



WP No. 20130 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. 20130 of 2026

AND

WMP Nos. 21539 and 21541 of 2026

Sheik Jamal Deen
(Trade Name.DEEN OFFSET PRINTERS)
Represented by its Proprietor,
No.702A, Sri Nagar,
Chennai, Tamil Nadu-019.

..Petitioner(s)

Vs

Commercial Tax Officer
Thiruvottiyur.Avadi Thiruvallur,
Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a writ of Certiorari, calling for the records of Order of Assessment in DRC-07 bearing Reference ZD3312253913588 in GSTIN/ID33AWTPD8563G1Z7 / APR 2021 - MAR 2022 dated 26.12.2025 issued by the respondent and to quash the same.

For Petitioner(s): Mr.R Ganesh Kanna

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



WP No. 20130 of 2026

Order

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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. 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



WP No. 20130 of 2026

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

ars/grs

To

Commercial Tax Officer
Thiruvottiyur.Avadi Thiruvallur,
Tamil Nadu.



WEB COPY



WP No. 20130 of 2026

G.R.SWAMINATHAN J.

ars/grs

**WP No. 20130 of 2026
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WMP Nos. 21539 and 21541 of 2026**

20-05-2026

Page 4 of 4