



WEB COPY

WP No. 20050 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. 20050 of 2026
and WMP Nos.21440 & 21443 of 2026**

M/s.TMR Construction
Represented by its partner R. Vimal Kumar
No. 25,, K.A.S. Garden,
Narasothipatty,
Salem 636004.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Alagapuram, Salem - I,
Salem, Tamil Nadu.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records in relation to the order passed u/s 73 of the TNGST ACT, 2017 in GSTIN:33AADFT7634A1ZJ /2021-22 dated 06.12.2025 for the FY 2021-22 and quash the same.

For Petitioner(s): Mr. A.K. Samy

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

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, 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.

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

20-05-2026

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



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To

The Assistant Commissioner (ST),
Alagapuram, Salem - I,
Salem, Tamil Nadu.



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G.R.SWAMINATHAN J.

GSA

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