



WEB COPY

WP No. 20193 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

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

WP No. 20193 of 2026

AND

WMP Nos.21625 & 21627 of 2026

VSN Enterprises
Rep by its Proprietor Venkatesan S,
385, Ground Floor, Pattaravakkam Road,
Chennai 600098, Tamil Nadu.

..Petitioner(s)

Vs

The Deputy State Tax Officer- II
Hosur North- II Assessment Circle,
Office of the Assistant Commissioner(ST),
Commercial Taxes Building, II Floor,
Near Old bus Stand, Hosur- 635109.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records relating to the impugned order in GSTIN.33BQKPS5398N1ZU (FY 2021- 22) dated 24.12.2025 passed by the respondent and its consequential Demand order dated 24.12.2025 having Reference No.ZD331225381053Q issued by the Respondent and quash the same.

For Petitioner(s): Mr.A.D.Deepak Kumara

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader



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 Additional Government Pleader 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 bank 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 thereafter. 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

Index: Yes/No

Neutral Citation: Yes/No

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To
The Deputy State Tax Officer- II
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G.R.SWAMINATHAN, J.

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