



WP No. 20155 of 2026

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

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THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20155 of 2026

AND

WMP Nos. 21569 and 21571 of 2026

M/s. Aruls Fancy Feathers
(Represented by its Proprietor Mr. S. Arulmozhi)
No.3/119, Minnagar, Udumalai Road,
Pollachi,
Coimbatore 642003.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Pollachi East Assessment Circle,
Pollachi.

..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 on the files of the Respondent herein in Form GST DRC 07 dated 26.12.2025 along with its detailed order vide GSTIN 33AOMPA8069F2ZX/2021-22 for the tax period 2021-22, quash the same.

For Petitioner(s): Mr.Prasad N.

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



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WP No. 20155 of 2026

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



WP No. 20155 of 2026

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

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

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To

The Deputy State Tax Officer 1
Pollachi East Assessment Circle,
Pollachi.



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WP No. 20155 of 2026

G.R.SWAMINATHAN J.

ars/grs

**WP No. 20155 of 2026
AND
WMP NO. 21569 OF 2026, WMP NO. 21571 OF 2026**

20-05-2026

Page 4 of 5



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WP No. 20155 of 2026