IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20338 of 2026 and
WMP No.21812 of 2026

VPRO SYSTEMS,
Represented by Sivakumar,
S/o. Late. Balakrishnan Devarajan,
Office at No.27, Sriram Salai,
Ponniamman Medu,
Thanakiachalam Nagar,
Chennai-600 110.

Petitioner

Vs

Assistant Commissioner (State Taxes),
Madhavaram Assessment Circle,
Survey No.1275/3,
Integrated Commercial Taxes Building,
Thiruvalur Division, Room No.104,
1st Floor, Elephant Gate Bridge Road,
Chennai 600 003.

Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to Ex-parte Impugned Order dated 23.08.2024 passed in GSTN 33AERPD63338R1ZU/2019-20 for the Financial Year 2019-2020 passed by the respondent as per the provision of the GST Act, directing "the assesse to pay a sum of Rs.6,57,630/- (CGST) and Rs.6,57,630/- (SGST) excluding interest and penalty due for the financial year 2019-2020 and quash the same as illegal, arbitrary and in violation of principle of natural justice

For Petitioner: Mr.Hemanth B Bohra

For Respondent: Mr.S.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 355% of the disputed tax amount.

4.The petitioner states that they will deposit 35% 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 if any bank attachment effected on the petitioner's ITC account, the same 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.

21-05-2026

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

To

Assistant Commissioner (State Taxes),
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G.R.SWAMINATHAN J.

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