



W.P.No.20347 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 21.05.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20347 of 2026

and

W.M.P.Nos.21825 and 21829 of 2026

M/s.CITY SUPER MARKET

Rep. by its Proprietor Mr.Mohamed Hanifa Mohamed Bilal,
No.150, Tambaram Velachery Road,
Medavakkam Koot Road,
Kancheepuram, Chennai – 601 302.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Medavakkam Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department,
2nd Floor, Nandanam,
Chennai – 600 035.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent vide the impugned ex-parte order issued in Ref.No.ZD330824211792G dated 23.08.2024 in GST DRC-07 for the FY 2019-20 and quash the same as being violative of principles of natural justice.



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For Petitioner : Mr.S.Jaikumar

For Respondent : Ms.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, if any attachment effected on the petitioner's ITC account, the same shall be raised forthwith. The impugned order shall stand quashed. The petitioner

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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

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
rka/dna

To:

The Deputy State Tax Officer – 1,
Medavakkam Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department,
2nd Floor, Nandanam,
Chennai – 600 035.



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G.R.SWAMINATHAN, J.

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