



W.P.No.20344 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.20344 of 2026

and

W.M.P.Nos.21820 and 21821 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.

1.The Deputy State Tax Officer – 1,
Medavakkam Assessment Circle,
No.46, Greenways Road,
Mylapore Taluk Office Building,
Chennai – 600 028.

2.The Deputy Commissioner (ST),
Tambaram Zone, 4th Floor, PAPJM Building,
Greens Road, Chennai – 600 006.

... Respondents

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 1st respondent vide the impugned ex-parte order issued in Ref.No.ZD331225391560J dated 26.12.2025 in GST DRC-07 for the FY 2021-22 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 1st 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

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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

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



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G.R.SWAMINATHAN, J.

rka/dna

To:

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