



W.P.No.20309 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 21.05.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20309 of 2026
and
W.M.P.Nos.21769 and 21770 of 2026

ST Agencies,
Rep. By its Proprietor Mr.S.B.Saravaneswaran,
No.11/24, Sivaji Colony, Edayarpalayam,
Thadagam Road,
Coimbatore – 641 025.

... Petitioner

Vs.

1.The Deputy State Tax Officer (ST),
Velandippalayam Circle,
Coimbatore.

2.The Bank Manager,
Axis Bank Ltd.,
Sri Saibaba Tower,
No.326, Post Office Street Main Road,
Avanashi,
Coimbatore – 641 654.

... 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 impugned order dated 08.12.2025 in Form GST DRC-07 bearing reference No.ZD331225105481X together with its annexure passed by



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the 1st respondent in Petitioner's GSTIN: 33DXWPS7349L1ZB for the FY 2021-22 and quash the same.

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For Petitioner : Mr.E.Sathiyaraj

For Respondents : Ms.P.Selvi,
Government Advocate.

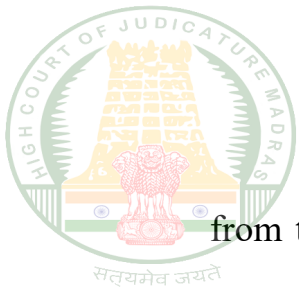
ORDER

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



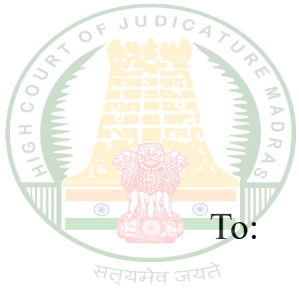
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from the date of receipt of a copy of this order. Upon such compliance,
the attachment effected on the petitioner's ITC account shall be raised
forthwith. The impugned order shall stand quashed. The petitioner shall
thereafter reply to the show cause notice within a period of thirty days
from the date of receipt of a copy of this order. The respondent shall
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
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To:

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