



WEB COPY

WP No. 20288 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20288 of 2026

AND

WMP Nos. 21745 & 21746 of 2026

G.Krishnamoorthy

..Petitioner(s)

Vs

The Deputy State Tax Officer -2
Harur Assessment Circle,
Harur, Dharmapuri.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the respondent herein in GSTIN - 33AGOPK2760P1ZW/2021-22 and quash the order dated 11.11.2025 passed therein.

For Petitioner(s): Mr.Raveendran B

For Respondent(s): Mrs.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, 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 petition is closed.

21-05-2026

Index: Yes/No
Speaking/Non-speaking order
GSA



WP No. 20288 of 2



To

The Deputy State Tax Officer -2
Harur Assessment Circle,
Harur, Dharmapuri.



WEB COPY

WP No. 20288 of 2



G.R.SWAMINATHAN J.

GSA

**WP No. 20288 of 2026
AND
WMP NO. 21745 OF 2026, WMP NO. 21746 OF 2026**

21-05-2026