IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.05.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20359 of 2026
and
W.M.P.Nos.21845 and 21847 of 2026

M/s.Anandhi Stores,
Rep. by its Proprietor Mr.Shankar,
No.14, Station Road, Pazhavanthangal,
Chennai – 600 114. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Nandambakkam Assessment Circle,
No.571, Integrated Buildings for Commercial Taxes and
Registration Department, (South Tower),
Room No.351, 3rd Floor, Nandanam,
Chennai – 35. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records in the impugned assessment order passed in GSTIN/ID:33AASPS3157L1Z3 2021-2022, dated 24.12.2025, issued by the respondent herein and quash the same as illegal and consequently to direct the respondent for fresh adjudication after affording a proper opportunity of personal hearing to the petitioner, and further to forbear the respondent from initiating or continuing any coercive recovery proceedings pursuant to the said impugned order.

For Petitioner : Mr.V.Janarthanan

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 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:
The Deputy State Tax Officer – 1,
Nandambakkam Assessment Circle,
No.571, Integrated Buildings for Commercial Taxes and
Registration Department, (South Tower),
Room No.351, 3rd Floor, Nandanam,
Chennai – 35.

G.R.SWAMINATHAN, J.

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