



WEB COPY

WP No. 20306 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. 20306 of 2026
and WMP Nos. 21765 & 21766 of 2026**

SS Enterprises
Represented By Its Proprietor
Sureshbabu Sasikala,
No.26a Muthu Mudali Street,
Vyasarpadi, Chennai, Tamil Nadu, 600039.

..Petitioner(s)

Vs

The Commercial Tax Officer,
(Assistant Commissioner),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
(Wall Tax Road), Vepery, Chennai -600003.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order in Form DRC - 07 vide Ref No.ZD3308253360731 dated 28.08.2025 passed by the Respondent against the Petitioner and quash the same as illegal and unsustainable and to direct the Respondent to remand Form DRC - 07 vide Ref No.ZD3308253360731 dated 28.08.2025 for opportunity of personal hearing.

For Petitioner(s): Mr.Aryan Suresh

For Respondent(s): Mr.T.N.C. Kaushik
Additional Government Pleader



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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.

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5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

21-05-2026
(2/2)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

The Commercial Tax Officer,
(Assistant Commissioner),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Building,
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G.R.SWAMINATHAN J.

GSA

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