



WEB COPY

WP No. 20530 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20530 of 2026

AND

WMP NO. 22063 OF 2026, WMP NO. 22066 OF 2026

MS. RP Aquacare Systems Private Limited
Represented by its Managing Director,
Rameshwaran Subramaniam,
1st Floor, No.15, Sundar Sundaram Building,
Sathy Main Road,
Erode 638 003

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Park Road Circle,
Erode.

..Respondent(s)

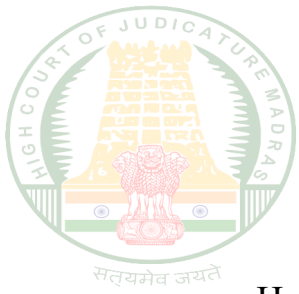
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records on the files of the Respondent herein in the proceeding in FORM GST DRC-07 with Reference No.ZD3312252098969 dated 15.12.2025 along with Detailed order in GSTIN/33AAECR3837R1ZU/2019-20 dated 15.12.2025 for the tax period 2019-20, quash the same.

For Petitioner(s):

Mr.Prasad N.

For Respondent(s):

Ms.Amirta Poongodi Dinakaran
Counsel for Government of TN



ORDER

Heard both sides.

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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.

27-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MSR/GV

To

The Assistant Commissioner (ST),
Park Road Circle,
Erode.



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G.R.SWAMINATHAN J.

MSR/GV

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