



WEB COPY

WP No. 20563 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. 20563 of 2026
and
WMP.Nos. 22108 & 22109 of 2026**

M/s.Shriwin Garments,
(Represented by its Proprietor Mrs. Sumathi)
346/1b, Kothukatu Thottam, Kadaiyurost,
Kangayam, Tiruppur, Tamil Nadu 638701.

..Petitioner(s)

Vs

The State Tax Officer (FAC)
Kangayam Assessment Circle,
Kangayam.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of certiorarified mandamus, calling for the records on the files of the Respondent herein in Form GST DRC 07 vide Reference No. ZD3312253982088 along with its detailed order vide GSTIN 33DIIPS7771B1Z2 /21-22 both dated 26.12.2025 for the tax period Apr 2021 - Mar 2022, quash the same.

For Petitioner(s):

Mr.Prasad N.

For Respondent(s):

Ms.Amirta Poongodi Dinakaran
Counsel for Government of Tamil Nadu



ORDER

Heard both sides.

WEB COPY

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 bank 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.

WP No. 20563 of 2



WEB COPY

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

KKN

To

The State Tax Officer (FAC)
Kangeyam Assessment Circle,
Kangeyam.



WEB COPY

WP No. 20563 of 2



G.R.SWAMINATHAN, J.

KKN/Kan

WP No. 20563 of 2026

27-05-2026