



WEB COPY

WP No. 20532 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. 20532 of 2026

AND

WMP NO. 22064 OF 2026, WMP NO. 22067 OF 2026

Sri Venkateswara Modern Rice Mill

Rep by its Proprietor

Sri M. Sivashanmugam

no 3, Vathiyanoor village,

uthangarai,

Krishnagiri

Krishnagiri 635 207

..Petitioner(s)

Vs

The Deputy State Tax officer

Harur Assessment Circle,

Harur

..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 the records of the respondent in his proceeding in GSTIN - 33CWIPS7868G1ZV/2021-2022 and quash the proceeding dated 29.12.2025 passed therein.

For Petitioner(s):

Mr.Raveendran B

For Respondent(s):

Ms.Amirtha Poongodi Dinakaran
Government Advocate

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.



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

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

GV/MSR

To

The Deputy State Tax officer
Harur Assessment Circle,
Harur



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G.R.SWAMINATHAN J.

GV/MSR

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