



WEB COPY

WP No. 20594 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20594 of 2026

AND

WMP NO. 22145 OF 2026, WMP NO. 22146 OF 2026

OLA Lighting Company
Rep. by its proprietrix,
Sasi Kala,
20/1, Vathiyar Kanda Pillai Street,
Choolai, Chennai,
Tamil Nadu 600112

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer II
Choolai Assessment circle,
No.1, PAPJM Annexe Building, 1st Floor,
Room No. 106 Greaves Road,
Chennai 06.

..Respondent(s)

PRAYER : Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the files of the learned Respondent herein in GSTIN/ 33ATQPS7524Q2ZO /2021-22 in FORM GST DRC-07 in Order Reference No. ZD331225350225S dated 23.12.2025, and quash the same.

For Petitioner(s): Mr.B Syed Abdul Wakeel

For Respondent(s): Ms.G.Dhanamadhri, Govt. Counsel



Order

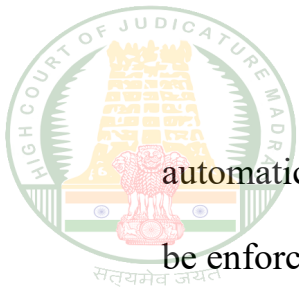
Heard both sides.

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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. At this stage, the learned counsel for the petitioner states that 50% of the tax amount has already been recovered. This is subject to verification. If 50% of the tax amount has been recovered, the question of remitting 25% or 10% of the disputed tax amount may not arise. On such verification, 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.

29-05-2026

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

GSK

To

The Deputy Commercial Tax Officer II
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G.R.SWAMINATHAN J.

GSK

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