



WEB COPY

W.P No. 20709 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. 20709 of 2026

and

W.M.P. Nos. 22312, 22313 & 22315 of 2026

Muni Food Chain,
Rep by its Propreitor Mr Gopala Krishnan T
S.F No.709, No.1/5, Plot No.5, 15th cross,
Amman Nagar, Kottai Mariyamman Kovil,
Mathigiri road, Krishnagiri 635109

..Petitioner(s)

Vs

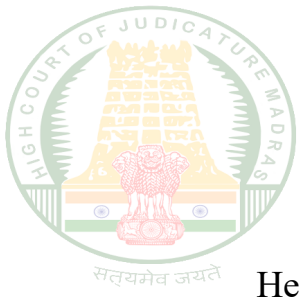
The Deputy State Tax Officer I,
Hosur South III Assessment Circle,
Survey No 773, Anna Centenary building,
Ground Floor, integrated Commercial Taxes offices
Building,
Seetharammedu, Krishnagiri 635 109

..Respondent(s)

PRAYER: Writ petition filed under Article 226 of the Constitution of India to call for the records of the Respondent Order dated 23.12.2025 with Ref. No. ZD331225351430W for the Financial Year 2021-22 and consequent recovery notice dated 15.04.2026 in Form GST DRC - 13 and quash the same and pass

For Petitioner(s): Adithya Reddy
Vaani Sreekant Iyer
Raghunandan Sriram
Pranav Devaraj
Dhanesh

For Respondent(s): Ms.Amrita Poongodi Dinakaran,
Government Counsel.



ORDER

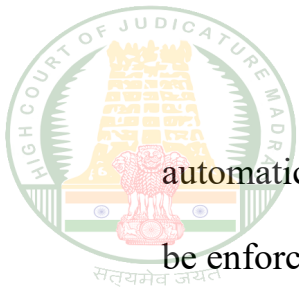
Heard both sides.

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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 the online portal, the petitioner was not aware of the same.

3. The learned Government counsel appearing for the respondent 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 bank 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. Connected miscellaneous petitions are closed.

29-05-2026

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

AY/NSD

To

The Deputy State Tax Officer I,
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G.R.SWAMINATHAN, J.

AY

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