



WEB COPY

WP No. 20716 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.20716 of 2026

AND

WMP Nos.22327 & 22331 of 2026

Mohan

(Trade Name: C.MOHAN CONTRACTOR)

Represented by its Proprietor, Mongodu Vill, NA,
Mongodu Village, Ponneri, Tiruvallur,
Tamil Nadu - 601 204.

..Petitioner(s)

Vs

Assistant Commissioner
Ponneri, Tiruvallur,
Tiruvallur, Tamil Nadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India to call for the records of order of assessment in DRC-07 bearing Reference ZD331225008807J in GSTIN/ID 33AGJPM2635C1ZS / APR 2021 - MAR 2022 dated 01.12.2025 passed by the respondent and to quash the same.

For Petitioner(s):

Mr.R.Ganesh Kanna

For Respondent(s):

Ms.Amrita Poongodi Dinakaran
Government Counsel



ORDER

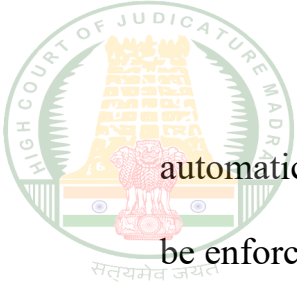
Heard both sides.

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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 on-line portal, the petitioner was not aware of the same.

3. The learned 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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This writ petition is disposed of accordingly. No costs. Connected W.M.Ps. are closed.

29-05-2026

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

nsd/ay

To

The Assistant Commissioner
Ponneri, Tiruvallur,
Tiruvallur, Tamil Nadu.



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G.R.SWAMINATHAN J.

nsd/ay

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