



WEB COPY

WP No. 20712 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. 20712 of 2026

AND

WMP Nos. 22318, 22320 & 22323 OF 2026

Rani Balaa Agency
Rep. by its proprietrix
169, NH-5 GNT Road Kavangarai PUZHAL,
Tiruvallur,
Tamil Nadu, 600066.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Madhavaram Assessment circle,
Station- Survey No. 1275/3
Integrated commercial tax Building,
Thiruvallur division,
Room No. 104, 1st Floor,
Elephant Gate Bridge Road,
Chennai 03
2. The Branch Manager
Axis Bank
Red Hills Branch
No 156, Shree Plaza, GNT Rd,
Red Hills, Chennai,
Padianallur, Tamil Nadu 600052

..Respondent(s)

PRAYER: Writ petition filed under Article 226 of the constitution of India praying to call for records of the impugned order in GSTIN 33BWJPM7209R1ZV/2021-22 dated 18.12.2025 along with DRC-07 Order under Section 73, Ref No. ZD331225288416A dated 18.12.2025, on the file of the First Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.



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For Petitioner(s):

Mr.S.Raguman

For Respondent(s):

Ms.Amrita Poongodi Dinakaran,
Government Counsel for R1.

ORDER

Heard both sides.

2. The petitioner had suffered the impugned order at the hands of the first 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 respondents 1 and 2 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 have already paid 10% and they will deposit the balance 15% 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. Subject to verification by the authority concerned regarding the 10% deposit and upon compliance of the payment of the balance 15% as stated by the petitioner, 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 first 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. Connected miscellaneous petitions are closed.

29-05-2026

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

NSD/AY

To

The Assistant Commissioner (ST)
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