



WEB COPY



WP No. 20842 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20842 of 2026

AND

WMP.No.22479 of 2026

M/s.Skanthaguru Innovations Pvt. Ltd.,
Represented by its Director S.Babu Kumar,
GD Arcade, Door No.38, Karpagambal Nagar,
Mylapore, Chennai.

..Petitioner(s)

Vs

1. Joint commissioner (ST),
Chennai (Sourth) Division,
Chennai.
2. Deputy Commissioner (ST)
Zone - South -I, Chennai.
3. Commercial Tax Officer,
Thiruvallikeni Assessment Circle,
Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, to call for the records of the 3rd Respondent vide the impugned ex-parte order passed by the 3rd Respondent in Form GST DRC -07 bearing Reference No. ZD 331025059851 J dated 08/10/2025 for the financial year 2024 -25 and quash the same as being violative of principles of natural Justice and to direct the 3rd Respondent to pass fresh order after hearing the petitioner.



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For Petitioner(s):

Mr.T S Ramakrishnan

For Respondent(s):

Ms.G.Dhanamaduri
Government Advocate

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the 3rd 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



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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 petition is closed.

29-05-2026

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

KMI

To

1. Joint commissioner (ST),
Chennai (Sourth) Division, Chennai.
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G.R.SWAMINATHAN, J.

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