



W.P.(MD) No. 18067 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 18067 of 2026
and
W.M.P.(MD) Nos.13386 & 13387 of 2026**

M.Palraj

... Petitioner

Vs

1. The Commissioner of State Tax,
Office of the Commissioner of Commercial Taxes,
Chennai.

2. The Assistant Commissioner of State Tax,
Jurisdictional Appellate Authority,
Commercial Taxes Department,
Tirunelveli.

3. The State Tax Officer,
Sankarankovil Assessment Circle,
Commercial Taxes Department,
Sankarankovil,
Tirunelveli.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to impugned assessment order pleased by the third respondent to set aside the



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impugned assessment order bearing Ref No. ZD331225017576J dated 01.12.2025 in FORM GST DRC-07 passed by the third respondent under Section 73 of the TNGST/CGST Acts, 2017 for the Financial Year 2021-22 and consequentially quash and set aside the demand of tax of Rs.1,53,438/-, interest of Rs.1,15,242/- and penalty of Rs.20,000/- (totalling Rs.2,88,680) and remit the matter to the third respondent for fresh consideration.

For petitioner : Mr. R.Riyas Ahamed

For respondents : Mr.R.Parthiban
Counsel for State of TN

ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondents.

2. This Writ Petition is filed to challenge the impugned assessment order bearing Ref No. ZD331225017576J dated 01.12.2025 in FORM GST DRC-07 passed by the third respondent under Section 73 of the respective GST enactments, 2017, for the Financial Year 2021-22.



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3. The learned counsel for the petitioner, at this stage, submits that the petitioner will deposit 25% of the disputed tax in cash as a condition for *de novo* adjudication as the impugned order has been passed without any reply to the show cause notice that preceded the impugned order. The endorsement of the learned counsel for the petitioner on behalf of the petitioner reads as under:

'I hereby undertakes to deposit 25% of the disputed tax.'

4. The learned Counsel for State of TN for the respondents has no objection for remitting the case back to the third respondent to pass a fresh order in lieu of the impugned order.

5. Recording the same, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax in cash as undertaken within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the notice in DRC 01 dated 06.08.2025 by treating the impugned order as addendum to the Show Cause Notice.



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7. In case the petitioner complies with the above stipulations, the third respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

8. In case the petitioner fails to comply with any of the conditions stipulated above, the respondents are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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