



W.P.(MD) No. 18143 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. 18143 of 2026

and

W.M.P.(MD) Nos.13444 & 13445 of 2026

SSS Crane Service
rep. by its Proprietorship Gladison.

... Petitioner

Vs

1. The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Building,
Dr.S.G.K,S. Thangaraj Salai,
Madurai- 625020 or
Camp Office at 1st Floor Commercial Taxes Building,
South High Ground Road,
Palayamkottai, Tirunelveli – 627 002.

2. The Deputy State Tax Officer-2,
Office of the State Tax Officer
Tuticorin-II Assessment Circle,
Tuticorin-II, No.282A,
Commercial Taxes Building,
North Beach Road
Thoothukudi – 628 001.

... Respondents



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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 the order passed in Order No. ZD3303241698662 / 2018-2019 / dated 26.03.2024 GSTIN 33AVOPG5501B1Z5 in respect of the periods from April 2018-March 2019 passed by the 2nd respondent/ The Deputy State Tax Officer -2, Tuticorin-II Assessment circle and quash the same as illegal, arbitrary and contrary to law and consequently, direct the 2nd respondent to reconsider the matter.

For petitioner : Mr. S.Muthu Kumar Raja

For respondents : Mr.R.Parthiban
Counsel for State of TN (Crl.Side)

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 (Crl.Side) for the respondents.

2. The petitioner is before this Court against the impugned order, dated 26.03.2024, wherein the demand has been confirmed for the tax period 2018-19. The impugned order has preceded the notices in DRC 01, dated 24.08.2023 and three personal hearing notices dated 13.11.2023, 30.11.2023 and 20.12.2023. However, the petitioner has not responded to the same and therefore, the demand



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has been confirmed against the petitioner.

3. The learned counsel for the petitioner, at this stage, submits that the petitioner will deposit 50% 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:

“It is submitted that the petitioner is ready to deposit 50% of disputed tax and hence, it is prayed this Hon’ble Court to quash the impugned order and thus render justice.”

4. The learned Counsel for State of TN for the respondents has no objection for remitting the case back to the second 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 50% 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.



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6. The petitioner shall file a reply to the notice in DRC 01 dated 24.08.2023 by treating the impugned order as addendum to the Show Cause Notice.

7. In case the petitioner complies with the above stipulations, the second 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.

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