



W.P.(MD) No.19518 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.19518 of 2026
and
W.M.P.(MD) No.14413 of 2026**

M/s.Commander Wirenetting,
Rep. by its Proprietor,
Mohandas Kitherian Irudayaraj,
12/107, High Road, Vadakkankulam,
Tirunelveli - 627 116.

.. Petitioner

- Vs. -

1. The Joint Commissioner (GST Appeals) (State Tax),
Madurai and Tirunelveli,
First Floor, Dr.M.G.R.New Bus Stand,
Veindhankulam,
Palayamkottai,
Tirunelveli - 627 005.

2. The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chennai.

3. The Deputy Commercial Tax Officer,
Nanguneri Circle,
Tirunelveli District.

... Respondents



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Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the 3rd Respondent vide his order in Form GST DRC-07 (Reference No.ZD331225204845L) dated 13.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.R.Maheswaran

For Respondent : Mrs.P.Sudarkodi Nachiar,
Counsel for the State of Tamil Nadu

ORDER

Heard Mr.R.Maheswaran, learned counsel for the petitioner and Mrs.P.Sudarkodi Nachiar, learned counsel for the State of Tamil Nadu, for the respondents.

2. This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned counsel for the State of Tamilnadu for the respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order in FORM GST DRC-07 (Reference No.ZD331225204845L) dated



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13.12.2025 of the Respondents, which was preceded by a Show Cause Notice in SCN No./Statement Reference No.ZD3308251785516 dated 19.08.2025 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 13.12.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 07.06.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“The petitioner is ready to deposit 25% of the disputed amount.”



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7. In view of the above, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in SCN No./Statement Reference No.ZD3308251785516 dated 19.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 13.12.2025 as an addendum to the Show Cause Notice dated 19.08.2025.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.



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10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petition is closed.

13.07.2026

Index : Yes / No
NCC : Yes/No
PJJ

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To

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C.SARAVANAN, J.

PJL

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