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W.P.(MD)No.20425 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.07.2026

CORAM:

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20425 of 2026

and

W.M.P.(MD)Nos.15119 and 15121 of 2026

M/s.Sivamurugan Maligai,
Represented by its Proprietrix
Parimala Selvarajan

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Kuzhithalai Assessment Circle,
Kuzhithalai, Karur District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the Impugned Order vide GSTIN: 33ABEPS3283L1ZC/2021-2022 dated 13.11.2025 and Notice dated 02.05.2026 issued by the Respondent and quash the same.

For Petitioner : Mr.D.Shanmugaraja

For Respondent : Mr.R.Parthiban
Counsel for the State of Tamil Nadu



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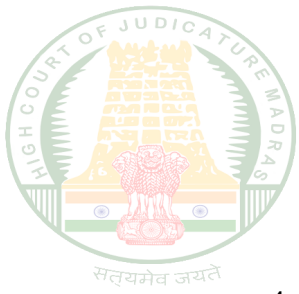
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ORDER

The Petitioner is before this Court against the Impugned Order dated 13.11.2025 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 27.09.2025 has been confirmed in absence of a Reply to the said Show Cause Notice despite three opportunities being granted to the Petitioner for a personal hearing.

2. The argument of the Petitioner appears to be that the Petitioner is engaged in selling provisional items and grocery on retail basis. However, the Petitioner is unable to substantiate the same as the commodities dealt by the Petitioner for seeking exemption appears to be medicated toilet soaps, groundnuts, custard powder, sunflower oil (edible grade) and maize flour.

3. The other argument of the Petitioner appears to be that by an Order dated 04.12.2025, the demand proposed in the Show Cause Notice in GST DRC-01 dated 27.09.2025 was dropped by the Deputy Commercial Tax Officer, Kulithalai, Karur District.



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4. Learned Counsel for the State of Tamil Nadu on the other hand would submit that after the Show Cause Notice dated 27.09.2025 was issued, the Deputy Commercial Tax Officer, Kulithalai, Karur District by mistake had issued another Show Cause Notice dated 30.09.2025. It is submitted that after the Impugned Order dated 13.11.2025 was passed, the proceedings initiated pursuant to the Show Cause Notice dated 30.09.2025 was dropped by the Deputy Commercial Tax Officer, Kulithalai, Karur District *vide* Order dated 04.12.2025.

5. Having considered the submissions made by the learned Counsel for the State of Tamil Nadu for the Respondent, it is clear that the subsequent order was passed on 04.12.2025 in view of the Impugned Order dated 13.11.2025 pursuant to the Show Cause Notice dated 30.09.2025. It does not mean that the demand itself has been dropped which was confirmed *vide* Impugned Order dated 13.11.2025 pursuant to the Show Cause Notice in GST DRC-01 dated 27.09.2025. Therefore, this Writ Petition is liable to be dismissed based on the arguments advanced by the learned counsel for the Petitioner.

6. That apart, even otherwise this Writ Petition is not maintainable in view of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT)**

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LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care

Limited, 2020 SCC Online SC 440.

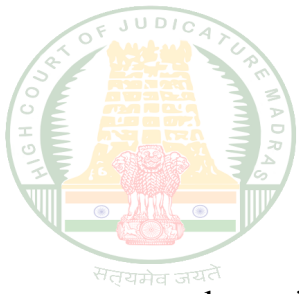
7. However, considering the fact that the Impugned Order has been passed *ex parte* in absence of a Reply, the Petitioner was asked whether the Petitioner is willing to deposit any amount as a pre-deposit for *de novo* adjudication, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 25% of the disputed tax. He has also made an endorsement to that effect in the Court Bundle which reads as under:-

“The Writ Petition may be allowed and remanded to the Respondent on condition to remit 25% of disputed tax.”

8. Recording the same, the case is remitted back to the Respondent to pass a fresh order in lieu of the impugned Order dated 13.11.2025 subject to the Petitioner depositing 25% of the disputed tax in cash or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2025 together with requisite documents to

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substantiate the case by treating the impugned Order dated 13.11.2025 as an addendum to the Show Cause Notice dated 27.09.2025.

10. 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.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is 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.



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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

21.07.2026

Neutral Citation : Yes / No

arb

To:

- 1.The Commercial Tax Officer/
The State Tax Officer,
Aruppukottai Assessment Circle,
Commercial Taxes Building,
Opposite to CSI Church,
Madurai Road,
Aruppukottai – 626 101.
- 2.The Deputy State Tax Officer-2/
The Deputy Commercial Tax Officer,
Aruppukottai Assessment Circle,
Commercial Taxes Building,
Opposite to CSI Church,
Madurai Road,
Aruppukottai – 626 101.



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C.SARAVANAN, J.

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