



W.P.(MD) No. 20108 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20108 of 2026

and

W.M.P.(MD) Nos.14881 & 14882 of 2026

Tvl. Noor Jewellers,
rep. by its Proprietor Mohammed Kani.

... Petitioner

Vs

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records pursuant to the impugned Assessment orders passed by the respondent in Ref No ZD330126085683B dated 13.01.2026 and quash the same and consequentially, direct the respondent to adjudicate the proceeding under section 73 of CGST Act so as to enable the petitioner to avail the benefits under the Amnesty scheme under section 128A of CGST Act.

For petitioner : M/s.Lakshmi
For M/s.Polax Legal Solutions



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For respondent : M/s.P.Sudarkodi Natchiyar
Counsel for State of TN

ORDER

This Writ Petition is taken up for final 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 respondent.

2. This is the second round of litigation before this Court. Earlier, the petitioner had approached this Court in W.P.(MD) No.18057 of 2025, wherein the petitioner by challenging the order dated 02.12.2024 in DRC 07 for the tax period 2019-20. The petitioner had earlier failed to reply to the show cause notice in DRC 01 dated 02.09.2024 and thus, suffers an *ex parte* order on 02.12.2024 in DRC 07.

3. Following the consistent view of this Court under the similar circumstances, this Court was inclined to quash the impugned order by remitting the case back to the respondent subject to the petitioner complies with the conditions stipulated therein. The operative portion of the order of this Court in



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W.P.(MD) No.18057 of 2025 dated 03.07.2025 is extracted below:

“6. Having considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent and taking note of the consistent view of this Court under similar circumstances, I am inclined to come to the partial rescue of the petitioner; subject to the petitioner depositing 25% of the disputed tax in cash from its Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall also file a reply to the Notice in DRC 01 dated 02.09.2024 by treating the impugned order, dated 02.12.2024 as addendum to the said Show Cause Notice.

8. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible within a period of six (6) months thereafter.

9. In case the petitioner fails to comply with any of the stipulations above, the respondent is at liberty to proceed against the petitioner as if this Writ Petition was dismissed in limine today.

10. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.”

4. The petitioner, however, failed to comply with the stipulations and thus, has been served with the impugned order dated 13.01.2026.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is a chronic heart patient and therefore, the petitioner could not comply



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with the stipulations contained in the aforesaid order dated 03.07.2025 in W.P. (MD) No.18057 of 2025 and thereafter, the impugned order was passed, pursuant to which the entire tax liability was recovered.

6. The prayer of the petitioner for remitting the case back once again to the respondent cannot be countenanced. As this is the second round of litigation before this Court, the petitioner ought to have sought for extension, in case the petitioner has any difficulties in remitting the case by producing the necessary documents. Therefore, this Writ Petition is otherwise liable to be dismissed on the basis of the averments contained in the affidavit and submissions made by the learned counsel today.

7. However, considering the fact that the petitioner may or may not have a case before the Appellate Authority, I am inclined to give liberty to the petitioner to deposit the entire disputed tax in cash as confirmed by the impugned order, less the amount already recovered, within a period of thirty (30) days from the date of receipt of a copy of this order. The petitioner shall also file an appeal within such time. Needless to state, the recovery of amount shall be subject to verification.



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8. In case the petitioner complies with the stipulations, the Appellate Authority shall entertain the appeal and proceed to pass orders on merits.

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

17.07.2026

To

1.The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri.

2. The Deputy Commissioner (GST Appeals)(State Tax)
Madurai & Tirunelveli
CT Buildings, A.R.Line Road
Palayamkottai, Tirunelveli.



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C.SARAVANAN, J.

apd

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