



W.P.(MD) No. 20537 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20537 of 2026
and
W.M.P.(MD) Nos.15211 & 15212 of 2026

Uthandan Enterprises,
rep. by its Nambirajan

... Petitioner

Vs

1. The Deputy Commissioner (GST) (Appeal) (State Tax),
Combined Commercial Tax Offices,
First Floor, Dr.MGS Bus Stand,
Tirunelveli - 627 005.

2. The Deputy State Tax Officer - 2,
Palayamkottai Assessment Circle,
Tirunelveli District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandmus to call for the records of the pertaining to the impugned order passed by the second respondent *vide* proceedings in GSTIN No. 33AMEPN6039Q1ZK/2021-2022 dated 30.12.2025 and quash the same as illegal and consequently, direct the second respondent to



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give an opportunity of personal hearing that may be fixed by this Court.

For petitioner : Mr. P.Ponraj

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

ORDER

M/s.P.Sudarkodi Natchiyar, learned Counsel for State of TN, takes notice for the respondents.

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

3. In this Writ Petition, the petitioner has challenged the Impugned Order in FORM GST DRC-07 bearing Ref.No. 33AMEPN6039Q1ZK/2021-2022 dated 30.12.2025 of the second respondent, which was preceded by a Show Cause Notice in DRC 01 dated 02.09.2025, wherein the petitioner was also called upon



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to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 30.12.2025.

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 17.07.2026.

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 ready to pay 25% of disputed tax amount.”

7. In view of the above, the impugned order dated 30.12.2025 stands quashed and the case is remitted back to the second respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the



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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 DRC 01, dated 02.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2025 as an addendum to the Show Cause Notice dated 02.09.2025.

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

10. 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.

11. Needless to state, before passing any such order, the first respondent



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shall give due notice to the petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Index : Yes / No

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Internet : Yes / No

apd

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C.SARAVANAN, J.

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