



W.P.(MD) No. 20548 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. 20548 of 2026
and
W.M.P.(MD) No.15223 of 2026**

Tvl. Chellam Agency,
rep. by its Proprietor P.Balaguru.

... Petitioner

Vs

The State Tax Officer,
Madurai Rural (West) Assessment Circle,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN 33ANZPB9781H1ZD, ARN AD330524023210V (Tax period 2019-20) dated 31.08.2024 and Consequential rejection order passed by the respondent in FORM GST SPL-07, GSTIN 33ANZPB9781H1ZD dated 14.03.2026 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For petitioner : Mr. A. Satheesh Murugan



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For respondent : Mr.S.Venkatesh
Counsel for State of TN

ORDER

Mr.S.Venkatesh, learned Counsel for State of TN, takes notice for the respondent.

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 respondent.

3. The petitioner is before this Court against the Impugned Assessment Order bearing reference in GSTIN: 33ANZPB9781H1ZD, ARN: AD330524023210V dated 31.08.2024, whereby the proposal in Show Cause Notice in DRC 01 dated 27.05.2024 (mentioned as 28.05.2024 in the impugned order) has been confirmed for the tax period of 2019-20 in absence of reply to the Show Cause Notice.



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4. The facts on record reveal that the petitioner had not responded to the Notice in DRC 01 dated 27.05.2024 as mentioned above.

5. It is noticed that after issuance of the Impugned Assessment Order, the petitioner had filed an application for waiver of interest or penalty or both under Section 128A. However, the same was rejected in FORM GST SPL-07 on 14.03.2026.

6. 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.

7. At this stage, the learned counsel for the petitioner submits that after the impugned order was passed, the entire disputed tax was recovered on 20.01.2025. However, the petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *de novo* adjudication, subject to the verification of the recovery made.

8. The learned counsel for the petitioner has also made an endorsement to



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that effect in the Court Bundle, which is extracted hereunder:-

“The petitioner is ready to pay 50% of the disputed tax but already paid entire tax due on 20.01.2025 subject to verification.”

9. In view of the above, the Impugned Orders are quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Register, after deducting the amount already recovered, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the verification of the recovery made by the respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC 01, dated 27.05.2024 together with requisite documents to substantiate the case by treating the Impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

11. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance with



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law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit.

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.

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. Consequently, connected Writ Miscellaneous Petition is closed.

Index : Yes / No

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Internet : Yes / No

apd

To

The State Tax Officer,
Madurai Rural (West) Assessment Circle,
Madurai.

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C.SARAVANAN, J.

apd

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