



W.P.(MD) No. 20572 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.07.2026

CORAM:

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20572 of 2026
and
W.M.P.(MD)No.15262 of 2026

Tvl.Devi Readymades,
Represented by its Proprietor
R.Sivaguru Kuttalam

... Petitioner

Vs.

The Deputy State Tax Officer,
Nagercoil-1 Assessment Circle,
Kanniyakumari District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN: 33APYPS2804K2ZB/2021-2022 dated 22.12.2025 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

For Respondent : Mrs.P.Sudarkodi Natchiyar



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Counsel for the State of Tamil Nadu

ORDER

The Petitioner is before this Court against the Impugned Order dated 22.12.2025 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 25.09.2025 has been confirmed in absence of a Reply to the said Show Cause Notice.

2. The learned counsel for the Petitioner submits that already 52% of the disputed tax has been recovered *post facto* on 25.03.2026. In this regard, the learned counsel for the Petitioner makes an endorsement to that effect in the Court Bundle, which reads as under:-

“The Petitioner is ready to pay 25% of the disputed tax but 52% of the tax amount already recovered on 25.03.2026 subject to verification.”

3. The learned Counsel for the State of Tamil Nadu is however unable to confirm the same. He would submit that the case can be remitted back to the Respondent to pass a fresh order in lieu of the Impugned Order.



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4. Recording the submission of the learned counsel for the Petitioner and the learned Counsel for the State of Tamil Nadu, the Impugned Order is quashed and the case is remitted back to the Respondent 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.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 22.12.2025 as an addendum to the Show Cause Notice dated 25.09.2025.

6. Needless to state, if any amount has been recovered on 25.03.2026, no further pre-deposit is required for *de novo* adjudication. However, this will be subject to verification.



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7. 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, after hearing the Petitioner. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall stand lifted.

8. It is made clear that bank attachment shall be lifted provided the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. 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.

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

21.07.2026



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Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer,
Nagercoil-1 Assessment Circle,
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C.SARAVANAN, J.

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