



W.P.(MD) No. 21063 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 21063 of 2026
and
W.M.P.(MD) No.15641 of 2026**

M/s.Jumbo Sweets and Bakery,
rep. by it Partner R.Sidhrangathan

... Petitioner

Vs

1.The Deputy State Tax Officer – 11,
Nanguneri Assessment Circle,
Commercial Taxes Office Building,
Perumbattu, Kalakadu Road,
Nanguneri - Tirunelveli – 627108.

2. The Branch Manager
Tamilnadu Mercantile Bank
44A Arputha Vinayaga Koil Street
Tisayanvilai – 627 657

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the impugned order on the file of the Respondent vide GSTIN 33ABBFM6490N1ZV/2021-22 dated 29.12.2025 and quash the same which was uploaded only in the GST Portal after



W.P.(MD) No. 21063 of 2026

WEB COPY

cancellation of the Registration of the Petitioner and further direct the Respondent to pass assessment order afresh after providing opportunity of Personal Hearing.

For petitioner : Mr. J.Madhusuthanan

For R1 : Mr.S.Venkatesh
Counsel for State of TN

ORDER

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

2. 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 first respondent, after dispensing with the notice on the second respondent, as no adverse orders are proposed to be passed against the second respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order in FORM GST DRC-07 bearing GSTIN 33ABBFM6490N1ZV/2021-22 dated



W.P.(MD) No. 21063 of 2026

29.12.2025 of the first respondent, which was preceded by a Show Cause Notice in DRC 01 dated 28.09.2025, wherein the petitioner was also called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the Impugned Order dated 29.12.2025.

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 22.07.2026.

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:-

“Agreed to pay 25% of the disputed tax as per the directions of the Court.”

7. In view of the above, the impugned order is quashed and the case is



W.P.(MD) No. 21063 of 2026

WEB COPY

remitted back to the first respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 28.09.2025 together with requisite documents to substantiate the case by treating the Impugned Order dated 29.12.2025 as an addendum to the Show Cause Notice dated 28.09.2025.

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

10. It is made clear that bank attachment shall be lifted subject to the



W.P.(MD) No. 21063 of 2026

WEB COPY

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.

11. 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.

12. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.

13. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
apd

27.07.2026
(2/2)



W.P.(MD) No. 21063 of 2026

WEB COPY

To

1.The Deputy State Tax Officer – 11,
Nanguneri Assessment Circle,
Commercial Taxes Office Building,
Perumbattu, Kalakadu Road,
Nanguneri - Tirunelveli – 627108.

2. The Branch Manager
Tamilnadu Mercantile Bank
44A Arputha Vinayaga Koil Street
Tisayanvilai – 627 657



WEB COPY



W.P.(MD) No. 21063 of 2026

C.SARAVANAN, J.

apd

W.P.(MD) No. 21063 of 2026

**27.07.2026
(2/2)**