



W.P.(MD) No. 20875 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. 20875 of 2026

and

W.M.P.(MD) Nos.15486 & 15487 of 2026

M/s.Sri Velmurugan Starch Industries
rep. by its Managing Partner
Muthuselvi Athiyappagounder

... Petitioner

Vs

The State Tax Officer,
Thuraiyur Assessment Circle,
Thuraiyur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records on the files of the respondent herein in Form GST DRC 07 vide Reference No.ZD330326276226E along with its detailed order vide GSTIN.33AARFS9891G1ZF both dated 30.03.2026 for the tax period 2025-2026 and quash the same.

For petitioner : Mr. N. Prasad



W.P.(MD) No. 20875 of 2026

WEB COPY

For respondent : 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 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 respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order Form GST DRC 07 *vide* Reference No.ZD330326276226E along with its detailed order *vide* GSTIN.33AARFS9891G1ZF both dated 30.03.2026 for the tax period 2025-2026 passed by the respondent under Section 74 of the respective GST enactments, 2017, which was preceded by a Show Cause Notice in DRC 01 dated 05.08.2025, wherein the petitioner was also called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same



W.P.(MD) No. 20875 of 2026

WEB COPY

and thus, suffered the Impugned Order dated 30.03.2026.

4. 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.

5. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“It is submitted that the petitioner permitted to deposit 25% amount.”

6. In view of the above, the impugned order is quashed and the case is remitted back to the 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.

7. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 05.08.2025 together with requisite documents to



W.P.(MD) No. 20875 of 2026

WEB COPY

substantiate the case by treating the Impugned Order dated 30.03.2026 as an addendum to the Show Cause Notice dated 05.08.2025.

8. 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.

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

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

Index : Yes / No
Internet : Yes / No
apd

27.07.2026
(1/2)



W.P.(MD) No. 20875 of 2026

WEB COPY

To
The State Tax Officer,
Thuraiyur Assessment Circle,
Thuraiyur.



WEB COPY



W.P.(MD) No. 20875 of 2026

C.SARAVANAN, J.

apd

W.P.(MD) No. 20875 of 2026

27.07.2026
(1/2)