



*W.P.(MD) No. 20777 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. 20777 of 2026  
and  
W.M.P.(MD) No.15427 of 2026**

Tvl. Jebamani Nader Traders,  
rep. by its Proprietor J.Jayarajan.

... Petitioner

**Vs**

The Deputy State Tax Officer - 2 /  
the Deputy Commercial Tax Officer,  
Nanguneri Assessment Circle,  
Commercial Taxes Buildings,  
Nanguneri.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AMJPJ8668E1ZT/2021-22 bearing Reference No. ZD331225298423D dated 18.12.2025 for the assessment year 2021-22 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.



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For petitioner : Mr. N. Sudalai Muthu

For respondent : Mr.R.Parthiban  
Counsel for State of TN  
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### **ORDER**

Mr.R.Parthiban, 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 Assessment Order in GSTIN 33AMJPJ8668E1ZT/2021-22 bearing Reference No. ZD331225298423D dated 18.12.2025 for the assessment year 2021-22 passed under section 73 of TNGST Act 2017 by the respondent, which was preceded by a Show Cause Notice in GST DRC 01 dated 27.09.2025, wherein the petitioner was also called upon to appear for personal hearing. However, the



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petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 18.12.2025.

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 21.07.2026.

5. At this stage, the learned counsel for the petitioner submits that as the petitioner is engaging in paddy trading, the supply made by the petitioner is exempted under the provisions of respective GST enactments, 2017 and however, the petitioner is willing to pre-deposit 10% of the disputed tax as confirmed by the impugned order 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 writ petitioner undertakes to pay 10% of the disputed tax.”*

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



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remitted back to the respondent to pass a fresh order subject to the petitioner depositing 10% 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. The above concession is given only in view of the submission made by the learned counsel for the petitioner that the supply made by the petitioner is exempted under the provisions of respective GST enactments, 2017.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC 01 dated 27.09.2025 together with requisite documents to substantiate the case by treating the Impugned Order dated 18.12.2025 as an addendum to the Show Cause Notice dated 27.09.2025.

9. 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.

10. In case the petitioner fails to comply with any of the stipulations, the



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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.

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

12. 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**

To

The Deputy State Tax Officer - 2 /  
the Deputy Commercial Tax Officer,  
Nanguneri Assessment Circle,  
Commercial Taxes Buildings,  
Nanguneri.



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**C.SARAVANAN, J.**

apd

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