



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22345 of 2026

and

W.M.P.(MD)Nos.16636 and 16637 of 2026

M/s.Sree Krishna Agencies,
Rep by its Proprietor,
Thirumal Nadar Krishnaveni,
5/14, Vattavilai,
Nagercoil,
Kanyakumari - 629002

..Petitioner(s)

Vs

1. The Deputy Commissioner (GST),
4th Floor, Commercial Taxes Building,
Dr. S.V.K.S. Thangaraj Salai,
Madurai – 625020
2. The Deputy State Tax Officer,
Nagercoil-2 Assessment Circle,
Commercial Taxes Building,
Mead Street, Nagercoil District

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records relating to the impugned order passed by the 2nd respondent in Form GST DRC-07 vide proceedings bearing GSTIN 33BQDPK3912P1ZP/2021-2022, dated 25.11.2025 and the consequential impugned order passed by the 1st respondent in Form GST APL - 02 dated 09.06.2026 and to quash the same as illegal, arbitrary, in violation of the principles of natural justice and contrary to the provisions of the CGST/TNGST Act, 2017 within a time frame as fixed by this Hon'ble Court and pass such further or other orders as this Hon'ble Court may deem fit and



proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.D.Kirubakaran

For Respondent(s): Ms.P.Sudarkodi Natchiyar
Government Advocate (Taxes)

ORDER

The petitioner is before this Court challenging the impugned order dated 25.11.2025, after the petitioner's appeal against the said order came to be dismissed on 09.06.2026. The impugned order came to be passed in the absence of any reply from the petitioner to the Show Cause Notice in Form GST DRC-01 dated 02.09.2025, which preceded the impugned order.

2. It is noticed that, at the time of filing the appeal, the petitioner had already deposited 10% of the disputed tax. Following the consistent view taken by this Court in similar circumstances, I am inclined to set aside the impugned order and remit the matter to the second respondent for fresh adjudication, subject to the petitioner depositing a further 15% of the disputed tax, over and above the 10% already deposited at the time of filing the appeal before the Appellate Authority. The learned counsel for the petitioner has also made an endorsement to that effect in the Court bundle, which is extracted below:

"The petitioner undertakes to pay 15% of the disputed tax amount, apart from the 10% already paid while preferring appeal."



3. In view of the above, the impugned order is quashed and the matter is remitted to the second respondent for fresh consideration, subject to the petitioner depositing 15% of the disputed tax in cash through the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

4. Within the said period, the petitioner shall also file a detailed reply to the Show Cause Notice in Form GST DRC-01 dated 02.09.2025, together with all supporting documents, to substantiate the petitioner's case, treating the impugned order dated 25.11.2025 as an addendum to the said Show Cause Notice.

5. Upon compliance with the above conditions, the second respondent shall consider the petitioner's reply and pass a fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of the reply and completion of the pre-deposit.

6. If the petitioner fails to comply with any of the above stipulations, the second respondent shall be at liberty to proceed to recover the tax in accordance with law, as if this Writ Petition had been dismissed in *limine*.



7. Needless to state, before passing any adverse order, the second respondent shall afford the petitioner a reasonable opportunity of being heard.

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8. This Writ Petition stands disposed of on the above terms. There shall be no order as to costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

06-08-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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