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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22220 of 2026

and

W.M.P.(MD)No.16573 of 2026

Ms Sri Durga Stores
Rep by its Proprietor,
M.Sakthivel, GSTIN 33FGYPS9464R1ZQ, No.69,
Kullurchandai Road, Virudhunagar.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer-2
Commercial Tax Building, Virudhunagar

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari to calling for the records in the impugned Order in GSTIN 33FGYPS9464R1ZQ /2021-22 dated 20.05.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner(s): Mr.S Karunakar

For Respondent(s): Mr.R.Parthiban
Special Government Pleader

ORDER

Mr.R.Parthiban, learned Special Government Pleader 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 Special Government Pleader for the respondent.

3. In this Writ Petition, the petitioner has challenged the Impugned Order of the respondent, dated 20.05.2025 bearing reference in GSTIN 33FGYPS9464R1ZQ /2021-22.

4. The Impugned Order was preceded by a Show Cause Notice in GST DRC 01 dated 27.02.2025, and the petitioner has not filed his reply and the petitioner had not been provided an opportunity to submit documents to substantiate the same and thus, suffered the Impugned Order dated 20.12.2025.

5. 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 28.07.2026.

6. At this stage, the learned counsel for the petitioner submits that 96% of the disputed tax already recovered by the respondent. However, the petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication, subject to the verification of the amount already recovered.



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

“The counsel for the petitioner undertakes to pay 25% of the tax amount.”

8. 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, subject to any payment made already shall be adjusted to aforesaid pre-deposit. Any amount paid in excess of 25% shall be adjusted towards the tax liability, if any, as confirmed or towards future tax liability.

9. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 27.02.2025 together with requisite documents to substantiate the case by treating the Impugned Order dated 20.05.2025 as an addendum to the Show Cause Notice dated 27.02.2025.

10. 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. Subject to the petitioner complying with the above



stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically lifted.

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

12. 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.

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

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

06-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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WP(MD) No. 22220 of 2



To

The Deputy Commercial Tax Officer-2
Commercial Tax Building, Virudhunagar



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WP(MD) No. 22220 of 2



C.SARAVANAN, J.

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WP(MD) No. 22220 of 2026

06-08-2026