



WEB COPY

WP(MD) No. 22391 of 2



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. 22391 of 2026

and

W.M.P.(MD)No.16694 of 2026

M/s.Vel Chickens
Represented by its Proprietor
Mr M Gokulkrishnan,
No 3, Thiruvalluvar Street,
Velampalayam Pudhur,
Modakuruchi, Erode,
Tamilnadu 638 104,
GSTIN 33BDEPG2841P1ZH

..Petitioner(s)

Vs

The Deputy State Tax Officer- 1
Office of the Deputy Commercial Tax Officer,
Kodumudi Assessment Circle,
2nd Floor, Commercial Taxes Building,
North Pradhakshanam Road,
Karur, Tamilnadu 639 001

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARI, call for the records of the Respondent herein in its Impugned order in GSTIN 33BDEPG2841P1ZH/2021-2022 dated 30.12.2025 along with the Consequential order in Form DRC-07 bearing Reference No.ZD331225453536F dated 30.12.2025 for the tax period 2021-22, and quash the same and pass such order or further orders as the Hon'ble Court may deem fit and proper in the circumstances of the case and thus render Justice.

For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

Ms.P.Sudarkodi Natchiyar
Government Advocate (Taxes)

**ORDER**

Ms.P.Sudarkodi Natchiyar, learned Government Advocate (Taxes), takes notice for the respondent.

2. This Writ Petition is taken up for final disposal at the stage of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 30.12.2025 bearing Reference No. GSTIN: 33BDEPG2841P1ZH/2021-2022, passed by the respondent.

4. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 26.09.2025 and subsequent reminders. The petitioner neither submitted a reply to the Show Cause Notice nor produced any documents in support of the petitioner's case. Consequently, the respondent passed the impugned order dated 30.12.2025.

5. It is noticed that the period of limitation prescribed 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 29.07.2026.



6. The learned counsel for the petitioner, appearing through Video Conferencing, submitted that the petitioner is willing to deposit 25% of the disputed tax as a condition for *de novo* adjudication. The said submission is recorded.

7. In view of the above, the impugned order is quashed and the matter is remitted to the respondent for fresh adjudication, subject to the petitioner depositing 25% 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.

8. Within the said period, the petitioner shall also file a comprehensive reply to the Show Cause Notice in Form GST DRC-01 dated 26.09.2025, together with all supporting documents, to substantiate the petitioner's case, treating the impugned order dated 30.12.2025 as an addendum to the said Show Cause Notice.

9. Upon compliance with the above conditions, the 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.



10. If the petitioner fails to comply with any of the above stipulations, the 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*.

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

12. This Writ Petition stands disposed of on the above terms. There shall be no order as to costs. Consequently, the connected Writ Miscellaneous Petition is 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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