



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22374 of 2026

and

W.M.P.(MD)No.16671 of 2026

Tvl.Siva Traders,
Represented by its Proprietor Sivathangaraja,
GSTIN 33CJZPS3052G1ZS
10/239-F5, Surandai Road,
Pavoorchatram,
Tirunelvelil - 627806

..Petitioner(s)

Vs

The Deputy State Tax Officer - 2
Tenkasi Assessment Circle, Commercial Taxes
Buildings, Tenkasi

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33CJZPS3052G1ZS /2021-22 dated 24.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, nonspeaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.N.Sudalai Muthu

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



ORDER

The petitioner is before this Court challenging the impugned order dated 24.12.2025, whereby the proposal contained in the Show Cause Notice in Form GST DRC-01 dated 19.09.2025 has been confirmed after taking note of the petitioner's reply dated 01.12.2025.

2. The case of the petitioner appears to be that the petitioner is engaged in the supply of exempted goods. However, no supporting documents were furnished by the petitioner to substantiate the said defence. Thereafter, the petitioner filed an application under Section 161 of the CGST/TNGST Act, 2017 seeking rectification on 13.03.2026, which also came to be rejected by an order dated 19.05.2026.

3. The petitioner ought to have submitted a proper reply together with supporting documents to establish that the petitioner was, in fact, engaged in the supply of exempted goods.

4. At this stage, the learned counsel for the petitioner submitted that the petitioner is willing to deposit 10% 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 below:

WEB COPY *"The writ petitioner undertakes to pay 10% of the disputed tax."*

6. 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 10% 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.

7. Within the said period, the petitioner shall also file a comprehensive reply to the Show Cause Notice in Form GST DRC-01 dated 19.09.2025, together with all supporting documents to substantiate the petitioner's case, treating the impugned order dated 24.12.2025 as an addendum to the said Show Cause Notice.

8. 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.



9. 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*.

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

11. 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

The Deputy State Tax Officer - 2
Tenkasi Assessment Circle, Commercial Taxes Buildings,
Tenkasi



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C.SARAVANAN, J.

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