



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22427 of 2026

Tvl.S.Siva Kumar
GSTIN 33APLPS2459H1ZL,
17/9, Post Office Street,
Mela Kalkandar Kottai,
Tiruchirappalli.

..Petitioner(s)

Vs

The Deputy State Tax Officer -2
Tiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33APLPS2459H1ZL/2022-23 dated 26.02.2026 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or 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.S Karunakar

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

ORDER

The petitioner is before this Court challenging the impugned order dated 26.02.2026, whereby the proposal contained in the Show Cause Notice in Form



GST DRC-01 dated 04.09.2025 has been confirmed for the tax period 2022-2023. The demand has been confirmed in respect of the GST registration earlier held by the petitioner, which came to be cancelled suo motu on 30.01.2019.

2. The specific case of the petitioner is that the petitioner subsequently obtained a fresh GST registration on 23.02.2021. It is not in dispute that the petitioner had rendered services to the Trichy Municipal Corporation and that the GSTR-7 pertaining to such services was erroneously reflected against the petitioner's earlier GST registration, which had already been cancelled on 30.01.2019. It is the further case of the petitioner that, at the petitioner's request, the Trichy Municipal Corporation rectified the error and, pursuant thereto, the petitioner discharged the tax liability under the fresh GST registration obtained on 23.02.2021.

3. It is submitted that the entire disputed tax for the period in question has already been paid by the petitioner under the fresh GST registration obtained on 23.02.2021.

4. The learned Government Advocate (Taxes), on instructions, submits that the matter may be remitted to the respondent for fresh consideration and that an appropriate order will be passed in the light of the above submissions.



5. Recording the submissions of the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent, I am inclined to set aside the impugned order dated 26.02.2026 and remit the matter to the respondent for fresh adjudication. The petitioner shall submit a comprehensive reply to the Show Cause Notice in Form GST DRC-01 dated 04.09.2025, together with all supporting documents, treating the impugned order as an addendum to the Show Cause Notice, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Upon such reply being filed, the respondent shall consider the same, afford the petitioner an opportunity of personal hearing, and pass a fresh order on merits and in accordance with law.

7. If the petitioner fails to comply with the above direction within the stipulated period, this Writ Petition shall be deemed to have been dismissed in *limine*, and the respondent shall be at liberty to proceed against the petitioner for recovery in accordance with Section 79 of the TNGST Act, 2017 and in the manner known to law.

8. The Writ Petition stands disposed of with the above observations. 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



To

The Deputy State Tax Officer - 2
Tiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.



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C.SARAVANAN, J.

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