



WEB COPY

WP(MD) No. 22806 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22806 of 2026

and

W.M.P.(MD)No.17001 of 2026

Tvl.Paranjothi Traders

Represented by its Proprietor P.Rajendran,,

Ward 5, 4rd Sedar Street,

Vadugapatti, Theni 625 603

..Petitioner(s)

Vs

The Deputy State Tax Officer -2

Cum Deputy Commercial Tax Officer Theni -1

Assessment Circle,

Theni

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in GSTIN 33AJQPR2535N2ZM /2021-2022 dated 20.12.2025 and Form GST DRC- 07 issued in reference number ZD331225323894E, dated 20.12.2025 and uploaded in the portal, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents and pass such other order or orders as this Hon'ble Court may deem fit in the circumstances of the case and render Justice.

For Petitioner(s):

Mr.A.Chandrasekaran

For Respondent(s):

Ms.P.Sudarkodinachiar

Government Advocate (Taxes)



ORDER

In this Writ Petition, the petitioner is aggrieved by the impugned order dated 20.12.2025, whereby the proposal contained in the Show Cause Notice in GST DRC-01 dated 26.09.2025 for the tax period from April 2021 to March 2022 has been confirmed in the absence of a reply.

2. The case of the petitioner is that the petitioner is engaged in the supply of raw garlic, which is exempted under the relevant Exemption Notification, and that the petitioner is, therefore, not liable to pay tax. It is submitted that the entire disputed tax confirmed by the impugned order has been recovered directly from the petitioner's bank account on 28.07.2026.

3. The learned counsel for the petitioner has taken this Court through the bank statement relating to the petitioner's bank account, wherein a sum of Rs.3,86,792/- has been recovered from the petitioner's bank account on 28.07.2026. This corresponds to the amount confirmed towards tax, interest and penalty under the impugned order dated 20.12.2025.

4. Considering the fact that the impugned order has been passed in the absence of a reply and also considering the fact that the petitioner is stated to be engaged in the supply of exempted goods, I am inclined to remit the case back to the respondent to pass a fresh order on merits and in accordance with law.



5. The petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 26.09.2025, together with the requisite documents to substantiate the case, by treating the impugned order dated 20.12.2025 as an addendum to the Show Cause Notice dated 26.09.2025, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The respondent shall thereafter 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 from the date of receipt of such reply.

7. In the event of the petitioner failing to file a reply within the aforesaid period, the respondent shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

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



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

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11-08-2026

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

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To

The Deputy State Tax Officer -2
cum Deputy Commercial Tax Officer,
Theni -1 Assessment Circle,
Theni



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C.SARAVANAN, J.

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