



WP(MD). No.23359 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Dated : 14/08/2026

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

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and

WMP(MD).No.17395 of 2026

Tvl.Pungankulam Kanmoi Neerpasana
Vivasayigal Sangam,
Represented by its President B.Elavarasan,
GSTIN 33AAGAP2471B1ZZ,
2/78, Pungankulam, Thirumangalam,
Madurai-625706.

... Petitioner

Vs

The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Commercial Taxes Buildings,
Thirumangalam, Madurai.

... Respondent

PRAYER :-

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 33AAGAP2471B1ZZ/2019-20 bearing Reference No. ZD3305251733967 dated 16.05.2025 for the assessment year 2019-20 passed by the respondent under Section 74 of TNGST Act 2017 and to



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quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order or pass such further or other orders.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : 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, learned Special Government Pleader for the respondent.

3. In this Writ Petition, the petitioner has challenged the Impugned Order of the respondent, dated 16.05.2025 in GSTIN 33AAGAP2471B1ZZ/2019-20 bearing Reference No.ZD3305251733967.



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4.The Impugned Order was preceded by a Show Cause Notice in GST DRC 01 dated 27.11.2024 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 16.05.2025.

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 07.08.2026.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *de novo* adjudication.

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

“The writ petitioner undertakes to pay 10% of the disputed tax amount.”



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WEB COPY 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 10% 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.

9. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 27.11.2024 together with requisite documents to substantiate the case by treating the Impugned Order dated 16.05.2025 as an addendum to the Show Cause Notice dated 27.11.2024.

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.



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11. 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 had been dismissed *in limine* today.

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

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

14.08.2026

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NCC : Yes/No

TO

The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Commercial Taxes Buildings,
Thirumangalam, Madurai.



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C.SARAVANAN, J.

sjj

ORDER
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