



WP(MD). No.23414 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Dated : 14/08/2026

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

WP(MD). No.23414 of 2026

and

WMP(MD)Nos.17405 and 17408 of 2026

M/s. Sree Jothi Enterprises Unit-II,
Rep. by its Partner, Tmt.Saradhamani,
D/o.Marudappa,
S.F.No.18/12, Asoor Road,
Aravakurichipatti,
Tiruchirappalli District 620 015.

... Petitioner

Vs

1.The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai 600 005.

2. The Appellate Deputy Commissioner (ST),
(GST Appeals) (Appellate Authority),
Trichy Division, Trichy.

3. The Assistant Commissioner (ST),
Tiruverumbur Assessment Circle,
4th Floor, Integrated Commercial Taxes Building,
Court Campus, Cantonment,
Trichy 620 001.

... Respondents



WP(MD). No.23414 of 2026

PRAYER :-

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Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for the records relating to the order passed by the 3rd respondent in GSTIN. 33ABPFS3037H1Z3/2018-19 dated 26.04.2024 under Section 73(9) of the Act, summary whereof was issued in FORM GST DRC-07, Reference No. ZD3304242568929 dated 30.04.2024, and quash the same as illegal, arbitrary, without jurisdiction and in gross violation of the principles of natural justice.

For Petitioner : Mr.R.Maheswaran

For Respondents : Mr.R.Parthiban
Special Government Pleader

ORDER

Mr.R.Parthiban, learned Special Government Pleader takes notice for the respondents.

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 and the learned Special Government Pleader for the respondents.



WP(MD). No.23414 of 2026

3. In this Writ Petition, the petitioner has challenged the Impugned Assessment Order of the third respondent in GSTIN. 33ABPFS3037H1Z3/2018-19 dated 26.04.2024 under Section 73(9) of the Act along with the consequential summary of the order in FORM GST DRC-07, Reference No. ZD3304242568929 dated 30.04.2024, which was preceded by a Show Cause Notice in GST DRC 01 dated 27.12.2023, wherein the petitioner was also called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the Impugned Order dated 26.04.2024.

4. 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 10.08.2026.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *de novo* adjudication.



WP(MD). No.23414 of 2026

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

“The petitioner undertakes to deposit 50% of the disputed tax amount.”

7. In view of the above, the impugned order is quashed and the case is remitted back to the third respondent to pass a fresh order subject to the petitioner depositing 50% 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the Impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

9. In case the petitioner complies with the above stipulations, the third respondent shall proceed to pass a final order on merits and in



WP(MD). No.23414 of 2026

accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit.

10. In case the petitioner fails to comply with any of the stipulations, the third 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.

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

12. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

14.08.2026

sjj
NCC : Yes/No



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WP(MD). No.23414 of 2026

C.SARAVANAN, J.

sjj

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