IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4452 of 2026
and
W.M.P.Nos.4956 and 4958 of 2026

Sri Sivasakthi Agencies
Represented by its Partner and Authorized
Signatory
Mr Ramasamy Mayilsamy

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Namakakl Rural Circle,
Mohanur Road, Namakkal 637 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Order bearing reference GST: 33ADFFS2688J1ZP/2018-19 dated 06.10.2025 along with its Summary in Form GST DRC-07 bearing reference ZD3310250239999 dated 06.102025 issued by the Respondent.

For Petitioner(s): M/s.Disha Jain

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 06.10.2025 passed by the Respondent for the Tax Period 2018 – 2019, whereby, the proposal in Show Cause Notice in Form GST DRC - 01 dated 03.06.2025 has been confirmed in the absence of a reply.

4. By the impugned order, the Petitioner has been mulct with tax at 18% each under SGST and CGST by denying the benefit of composition levying under Section 10 of the respective GST enactments.

5. The impugned order itself records that the annual turn over of the Petitioner for the Assessment Year 2017-2018 was only Rs.96,30,325/- which is less than one crore as per first Proviso to Section 10(1) of the respective GST enactments read with **Notification No.8/2017-Central Tax** dated **27.06.2017**.

6. *Prima facie*, there is a contradiction in the impugned order, as a result of which the Petitioner has been mulct with the tax liability of Rs.34,66,918/-.

7. Considering the fact that the benefit of Section 10 of the respective GST enactments has been denied to the Petitioner which is prima facie available to the Petitioner, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

8. The Petitioner shall file a proper reply to the Show Cause Notice in Form GST DRC - 01 dated 03.06.2025 within a period of thirty days from the date of receipt of a copy of this order.

9. It is made clear that the Assessing Officer / Respondent shall pass a final order on merits without getting influence by any of the observations touching the merits in this order.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

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

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To

Assistant Commissioner (ST),
Namakakl Rural Circle,
Mohanur Road, Namakkal 637 001.

C.SARAVANAN, J.

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