WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11464 of 2026
and WMP Nos.12491 & 12492 of 2026

M/s. Shakthi Coconut Traders
(Represented by its proprietor
Mrs. Umarani)
174/4, Main Road, Mallapadi, Bargur,
Krishnagiri 635104.

Petitioner(s)

Vs

The State Tax Officer (ST)
Krishnagiri-II Circle

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the Impugned Orders passed by the Respondent in the Form GST DRC-07 vide Reference No. ZD331225427592J along with its detailed Order, both dated 29.12.2025 and quash the same.

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent (s): Mrs. P.Selvi
Government Advocate

WEB COPY

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3.The petitioner before this Court is against the impugned order dated 29.12.2025 whereby the proposal in Show Cause in GST DRC-01 dated 26.09.2025 has been confirmed. The petitioner had also replied to the above Show Cause Notice vide reply dated 28.11.2025 in FORM GST-06. The petitioner had preferred the option "no" for personal hearing. However, in the reply the petitioner has clearly stated that the petitioner may be granted an opportunity to submit supporting documents such as Purchase/sales bills, Market receipts, Books of accounts and Any further details required by your office.

4.The specific case of the petitioner is that the petitioner is engaged in sale of fresh coconuts, and the same was exempted in terms of Sl.No.2 as per **GST Notification No.2/2017-Central Tax (Rate)** dated 28.06.2017. On the other hand, the respondent has concluded that the burden of proof is on the

WEB COPY

petitioner to discharge that the petitioner was entitled to above exemption in terms of the above Notification.

5.The learned counsel for the petitioner submits that the petitioner will deposit 10% of the disputed tax as the petitioner has not filed the necessary documents mentioned above in the reply dated 28.11.2025.

6.Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax as in cash or 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2025 as an addendum to the Show Cause Notice dated 26.09.2025

8.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

WEB COPY

of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. 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 was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

25-03-2026

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

WEB COPY

To

The State Tax Officer (ST)
Krishnagiri-II Circle

WEB COPY

C.SARAVANAN J.

kp

WP No. 11464 of 2026

25-03-2026