



WEB COPY

WP No. 12359 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12359 of 2026

and W.M.P. Nos.13509 & 13510 of 2026

Auro Miraa Developers LLP,
Represented by its Designated Partner,
Mr.S. Shunmuham,
SF No 541/1, 4, 534, 544/9, Mother's Village,
Nesavalur Colony Road, Singanallur,
Coimbatore, Tamil Nadu-641 005.

..Petitioner(s)

Vs

1. The State Tax officer-I (Int.),
(also Known as commercial Tax officer)
Review, Coimbatore.
2. The State Tax Office-I (Int.),
also known as Commercial Tax Officer,
Roving Squad-1, Coimbatore.

..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 on the files of the 2nd Respondent herein in GSTIN 33ABZFA8678A1Z0 / 2024-25 dated 07.01.2026, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 07.01.2026 issued in Reference No. ZD330126032794J and quash the same.

For Petitioner(s): Mr.Jayaprathap A N R

For Respondent(s): Mrs.Amirtha Poonkodi Dinakaran,
Government Advocate



ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondents.

2.This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3.The Petitioner is before this Court against the impugned order dated 07.01.2026, whereby a proposal in Show Cause Notice in GST DRC-01 dated 21.05.2025 issued by the 1st Respondent has been confirmed by the 2nd Respondent.

4.It is noticed that Show Cause Notice has been issued under Section 73 of the TNGST Act. However, the penalty has been imposed equivalent to 100% of the disputed tax under Section 74. Clearly the impugned order is arbitrary and violates the mandate of Section 75 of the respective GST Enactment.

5.Under these circumstances, the impugned order dated 07.01.2026 is quashed and the case is remanded back to the 2nd Respondent to pass a fresh order in view of the impugned order. The Petitioner may supplement the reply



already on the file with any other additional replies if the Petitioner so desires, within a period of 30 days from the date of receipt of a copy of this order. The Respondents shall, thereafter, proceed to pass a final order on merits and in accordance with law.

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

30-03-2026

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

GSA

To

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C.SARAVANAN, J.

GSA

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