



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 18541 & 18550 of 2026  
AND WMP Nos. 19885, 19886, 19889 & 19891 of 2026**

Tvl Sri Jaya Prabha Exports  
GSTIN 33AADFJ3729N1Z6  
Represented by its Partner R Shanmuga Vadivu  
24/12, Thiruvalluvar Nagar East, 2nd Street,  
Tirupur 641 607

..Petitioner(s) in both  
WP's

Vs

1. The Commercial Tax Officer  
Tirupur Kongu Nagar Circle,  
Tirupur II
2. The Deputy Commissioner (Appeals)  
Tirupur CT Division, Emperor Textiles  
Building, 16 Indira Nagar 1st Street,  
Avinashi Road, Tirupur 641 603.

..Respondent(s) in both  
WP's

**PRAYER in W.P.No.18541 of 2026:** Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST APL 04 Order No. ZD330326213371W/2019-20 dated 24.3.2026 issued by the Second Respondent and quash the same.



**PRAYER in W.P.No.18550 of 2026:** Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330224146207R dated 23.02.2024 issued by the First Respondent and quash the same.

|                    |                               |
|--------------------|-------------------------------|
| For Petitioner(s): | Mr.G.Derrick Sam              |
| in both WP's       |                               |
| For Respondent(s): | Ms.Amirta Poonkodi Dinakaran, |
| in both WP's       | Government Counsel (Tax)      |

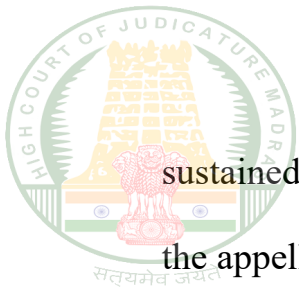
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### **COMMON ORDER**

An order-in-original dated 23.02.2024 and an appellate order dated 24.02.2026 are assailed on the ground that the show cause notice and order-in-original were issued on the same date.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the show cause notice and the order-in-original, it is clear that both were issued on 23.02.2024. Therefore, there is a clear case of breach of principles of natural justice. Consequently, the order-in-original cannot be



sustained and is hereby set aside. In view thereof, the writ petition challenging the appellate order is closed.

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4. The matter is consequently remanded to the original authority for re-consideration. After providing a reasonable opportunity to the petitioner, including an opportunity to respond to the show cause notice, a fresh order shall be issued within three months from the date of receipt of the reply to the show cause notice. The show cause notice shall be replied to within fifteen days from the date of receipt of a copy of this order.

5. These writ petitions are disposed of on the above terms. No costs. Consequently, the connected writ miscellaneous petitions are closed.

**04-06-2026**

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

1. The Commercial Tax Officer  
Tirupur Kongu Nagar Circle, Tirupur II
2. The Deputy Commissioner (Appeals)  
Tirupur CT Division, Emperor Textiles  
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WP Nos. 18541 & 18550 of 2



**SENTHILKUMAR RAMAMOORTHY J.**

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