BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2256 of 2026
& W.M.P(MD)Nos.1769 & 1773 of 2026

M/s.D.V.Chakkaravarthi
Proprietorship concern Rep. by its Proprietor
Tvl.D.V.Chakkaravarthi
1-1-129, Pettai Street
Sholavandhan, Vadipatti Taluk
Madurai District-625214

... Petitioner

Vs.

The State Tax Officer-I,
Data Analytics
Office of the Joint Commissoiner (ST) (Intelligence)
Madurai Divisioin, Commercial Taxes Buildings
Dr.Thangaraj Road, K.K.Nagar, Madurai-625020.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in Reference No. ZD3308251482782 dated 14.08.2025 and its annexure to Form GST DRC - 07 in Case ID No. AD330525115112Q in GSTIN No.

33AFCPC8554N1ZA dated 14.08.2025 under Section 74 of the TNGST Act, 2017 and quash the same as illegal and unlawful.

For Petitioner	: Mr.J.Pooventherarajan
For Respondent	: Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 14.08.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, the show cause notice dated 04.06.2025 was issued by the respondent. Upon receipt of the same, the petitioner had uploaded his reply dated 03.07.2025 along with the profit and loss account, Form 26AS and other relevant documents. However, the respondent had

passed the impugned order dated 14.08.2025 by stating that the reply was filed without any support documents. Hence, he would contend that the said impugned order was passed without considering the documents filed by the petitioner, which is violation of principles of natural justice and requests this Court to set aside the impugned order.

5. In reply, the learned Additional Government Pleader appearing for the respondents would submit that in this case, the profit and loss account and Form 26AS were not filed by the petitioner and hence, the respondent was not in a position to adjudicate the matter. Under these circumstances, the impugned order came to be passed confirming the proposals mentioned in the show cause notice. Hence, he requests this Court to pass appropriate orders.

6. At this juncture, the learned counsel for the petitioner would submit that the petitioner had already uploaded all the relevant documents along with the reply dated 03.07.2025. Now, he is, once again, ready and willing to furnish those documents and also undertook to pay a sum of Rs.5,00,000/- to the respondent. Hence, he requests this

Court to grant one more opportunity to the petitioner to establish his case before the respondent.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials available on record.

8. In the case on hand, the show cause notice was issued by the respondent on two aspects, viz., one is with regard to the difference between the profit and loss account and Form 26AS of the petitioner and other is with regard to the levy of GST on movable and immovable assets. Upon receipt of the said notice, the petitioner uploaded his reply along with all the supporting documents, viz., profit and loss account and Form 26AS. However, in the impugned order, it has been stated that no supporting documents were filed along with the reply. In such case, it appears that the said impugned order came to be passed without perusing the aforesaid supporting documents filed by the petitioner. Due to non-perusal of those documents, the subject matter was not adjudicated by the respondent in proper manner.

9. Now, it was submitted by the petitioner that he is, once again, ready to furnish all those relevant documents and also he undertook to pay a sum of Rs.5,00,000/- to the respondent. In such view of the matter, in the interest of justice, this Court feels that it would be appropriate to set aside the impugned order passed by the respondent. Accordingly, this Court passes the following order:

> (i) The impugned order dated 14.08.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.5,00,000/- to the respondent within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount
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> (ii) The petitioner shall file their additional reply/objection, if any, along with the required documents, viz., Profit and Loss account statement, Form 26AS, reconciliation statement in Form GSTR9C etc., within a period of three weeks from the date of payment of amount as stated above.
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> (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and

issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

30.01.2026

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

To

The State Tax Officer-I,
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Office of the Joint Commissoiner (ST) (Intelligence)
Madurai Divisioin, Commercial Taxes Buildings
Dr.Thangaraj Road, K.K.Nagar, Madurai-625020.

KRISHNAN RAMASAMY.J.,

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