BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 09/02/2026

CORAM

The Hon`ble Mr.Justice KRISHNAN RAMASAMY

WP(MD). No.2963 of 2026
and WMP(MD) No.2453 of 2026

Tvl. Krishna Technologies and Services
represented by its Proprietor K.Subash
2/418-1 Vadiyur Road, Maruthupuram
Parankuntrapuram
Tirunelveli District 627 859 ... Petitioner

Vs

1. Deputy State Tax Officer II,
Tenkasi Circle, Near Yaanaipalam,
Tenkasi District 627 811.

2. Deputy Commercial Tax Officer,
Tenkasi Tirunelveli, Commercial Taxes
Buildings, Near Yaanaipalam,
Tenkasi District 627 811. ... Respondents

PRAYER :-Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to the impugned order passed by the passed by the 1st Respondent in Form GST DRC-07, GSTIN 33EEUPS0980F1Z1/ 2020-2021 dated 17.02.2025 and consequential order passed by the 2nd respondent vide his proceedings in Reference No. ZD3306253424497 dated 30.06.2025 and quash the same as it is illegal, without jurisdiction, barred by limitation and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

The writ petition has been filed challenging the impugned order passed by the 1st respondent in Form GST DRC-07, GSTIN 33EEUPS0980F1Z1/ 2020-2021 dated 17.02.2025 and consequential order passed by the 2nd respondent vide his proceedings in Reference No. ZD3306253424497 dated 30.06.2025.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the official respondents. By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that in the present case, by virtue of the order dated 17.02.2025, the respondent dropped the proceedings initiated in terms of DRC-07 dated 01.12.2025 and once again on the same date, they have passed the Annexure order on

17.02.2025 confirming the demand. Further a similar order was passed on 30.06.2025. Hence, the petitioner is before this Court.

4. However, the learned Additional Government Pleader would submit that the annexure order and DRC order were dropped and confirmation order was issued on the same day and it was passed on an error. He would further submit that the impugned order dated 30.06.2025 along with annexure dated 17.02.2025 may be quashed and the other order passed on 17.02.2025 with regard to the dropping of the proceedings is concerned, he requests this Court to set aside the same and remand back since by error, the said order was passed.

5. For the said submission made by the learned Additional Government Pleader, the learned counsel for the petitioner has no objection.

6. Considering the submissions made on either side, the impugned order passed on 30.06.2025 along with the annexure order dated 17.02.2025 stand quashed and with regard to the dropping order passed

on 17.02.2025, the same is set aside and the matter is remitted back to the first respondent for considering afresh, in which case, the petitioner is directed to file reply within a period of four weeks from the date of receipt of any communication/order. On receipt of such reply, after affording an opportunity to the petitioner, the 1st respondent shall decide the same on merits and in accordance with law within a period of two weeks thereafter.

7. The writ petition is disposed of accordingly. No costs. Consequently connected Miscellaneous Petition is closed.

09.02.2026

NCC : Yes/No
Index : Yes/No
RR
To
1. Deputy State Tax Officer II,
Tenkasi Circle, Near Yaanaipalam,
Tenkasi District 627 811.

2. Deputy Commercial Tax Officer,
Tenkasi Tirunelveli, Commercial Taxes
Buildings, Near Yaanaipalam,
Tenkasi District 627 811.

KRISHNAN RAMASAMY, J

RR

ORDER
IN
WP(MD) No.2963 of 2026

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