BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18-03-2026

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THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.7675 of 2026
and
W.M.P(MD).Nos.6276 and 6277 of 2026

Driplex Water Engineering International Pvt Ltd.,
1 x 525 MW, Tuticorin TPP Stage IV,
Tuticorin 628 001.
Registered Office at D-21,
Bahadrabad Industrial Area,
Haridwar, Uttrakhand 249 402.
Branch office at Global Business Park,
Tower A, 4th Floor, Sector-26,
Gurugram, Haryana 122 002.
Represented by its Authorized Signatory
Mr.Kawalpreet Singh ... Petitioner

Vs.

The Assistant Commissioner (ST)- 2,
Assessment Circle,
North Beach Road,
Tuticorin,
Tamil Nadu 628 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to the impugned order passed by the respondent in GSTIN. 33AACCD6464G1ZS by an order dated

24.12.2025 and quash the same as the same being arbitrary, illegal, unfair, unlawful as the same is being passed as a violation of principles of natural justice and subsequently direct the Respondent to grant an opportunity to the Petitioner to file a reply to the ASMT- 10 notice dated 21.08.2025 and show cause notice dated 27.09.2025 and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	:	M/s.Gurpreet Singh
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 24.12.2025.

2. Heard Mr.Gurpreet Singh, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. The case of the petitioner is that a Show Cause Notice was issued to them on 27.09.2025, upon finding that the petitioner had

claimed a nil turnover before the respondent. However, in Form GSTR-9C, they reported a turnover of Rs. 51,19,71,000/-. This discrepancy was taken into account, and it was proposed to levy tax at 18%. It is noted that the petitioner did not avail themselves of the opportunity for a hearing before the respondent, and the final orders were passed accordingly.

4. It is the petitioner’s position that the Registration Certificate (RC) itself was canceled, and an alert regarding the cancellation was also received by the petitioner. Due to these circumstances, the petitioner could not participate in the hearing. After the final order was passed, the petitioner filed a rectification application, which was dismissed on 21.01.2026.

5. The learned counsel appearing for the petitioner submits that the turnover of Rs.51,19,71,000/- was in the state of Uttarakhand and the turnover was duly taxed, with the assessment submitted in the said State. He further submits that if the petitioner is given an opportunity, they will prove the same to the satisfaction of the respondent authority, especially since the *ex-parte* order was passed.

6. Per contra, the learned Additional Government Pleader submits that, even with reference to the cancellation of the registration, the petitioner received a due alert on their registered mobile number. Therefore, the petitioner ought to have availed themselves of the opportunity.

7. I have considered the rival submissions made on either side and perused the material records of the case.

8. Considering the explanation provided by the petitioner in the affidavit filed in support of the writ petition, as well as the arguments presented by the learned counsel for the petitioner regarding the merits of the case, the petitioner maintains that there is nil turnover regarding the taxable turnover in the state of Tamil Nadu. The turnover mentioned in Form GSTR-9C pertains only to turnover that has already been taxed in the state of Uttarakhand. Therefore, I am of the view that an opportunity should be extended to the petitioner to appear before the respondent and present its case. The circumstances of the petitioner, including the cancellation of its registration, are also taken into account.

9. For all the aforesaid reasons this writ petition is allowed on the following terms:-

i. The impugned order dated 24.12.2025 shall stand set aside along with the consequential order dated 21.01.2026 bearing reference GSTIN:33AACCD6464G1ZS and the matter is remanded back to the file of the respondent.

ii. Within one week from the date of receipt of the web copy of this order, without waiting for the certified copy of this order, the petitioner shall file a reply and produce any relevant documents in support of his contention.

iii. Thereafter the respondent shall afford an opportunity of hearing to the petitioner and decide the matter afresh, in accordance with law, as expeditiously as possible.

iv. No costs. Consequently, connected miscellaneous petitions are closed.

18.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Assistant Commissioner (ST)- 2,
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